

business. They were, however, in their nature incomplete, for they did not treat systematically the subject to which they had reference, but were only a digest under convenient heads of orders, which had from time to time been issued to meet exigencies as they arose. In process of time, also some of the rules were abrogated or modified. When therefore a new edition of these circular orders was required, it was evident that extensive additions and modifications would be necessary to adapt them to the existing state of things, and it was ultimately determined to re-construct the whole in the present form, embodying in the work such of the orders as remained in force, or throwing them into the appendices.

7. The directions for Settlement officers and the two parts of the Directions for Collectors of Land Revenue were originally published separately, between 1844 and 1848. They are now collected into one volume and republished with additions and corrections. But as the work is intended for official use, it has been considered best to retain the form and arrangement of the original works, even to the numbering of the paragraphs and of the appendices. The first two sections or the first 126 paragraphs of the Directions for Collectors constituted the first part of that treatise, and were published in October 1846. The remainder, constituting Part II. was published in October 1848. The two have now been thrown together into one. The numbering of the paragraphs and appendices remains the same that it always was.

By order of the Hon'ble the Lieutenant-Governor N. W. Provinces,

J. THORNTON,
Secy. to Govt. N. W. Provinces.

Agra, Nov. 1st, 1849.

R E M A R K S
ON THE SYSTEM OF
LAND REVENUE ADMINISTRATION
PREVALENT IN THE
NORTH WESTERN PROVINCES OF HINDOSTAN.

1. THE Land Revenue of India rests upon the principle that "by the ancient law of the country, the ruling power is entitled to a certain proportion of the annual produce of every beegah of land, excepting in cases, in which that power shall have made a temporary, or permanent alienation of its right, to such proportion of the produce, or shall have agreed to receive instead of that proportion, a specific sum annually, or for a term of years, or in perpetuity."*

2. The mode in which the ruling power exercises this right, constitutes the system of Revenue administration.

3. The characteristics of the system followed in the late Settlement of the Land Revenue in the North-Western Provinces are the following:—

First. All the inhabited part of the country is divided into portions with fixed boundaries, called *Mehals* or *Estates*; on each *Mehal* a sum is assessed for the term of 20 or 30 years, calculated so as to leave a fair surplus profit over and above the net produce of the land; and for the punctual payment of that sum, the land is held to be perpetually hypothecated to the Government.

Secondly. It is determined who are the person or persons entitled to receive this surplus profit. The right thus determined is declared

* See Preamble to Reg. XXXI. 1803.

to be heritable and transferable, and the persons entitled to it are considered the proprietors of the land, from whom the engagements for the annual payment of the sum assessed by the Government on the Mehal are taken.

Thirdly. All the proprietors of a Mehal are, severally and jointly, responsible in their persons and property for the payment of the sum, assessed by the Government on the Mehal. When there are more proprietors than one, it is determined according to what rule they shall share the profits, or make good the losses on the estate. If the proprietors are numerous, engagements are only taken from a few of the body, who on their own parts and as representatives of the rest undertake to manage the Mehal, and to pay the sum assessed upon it.

4. Each of these characteristics calls for separate explanatory remarks.

5. *First.*—The division of the land into Mehals or Estates.* The primary division of the land is into Mouzahs or Townships, each of which has a distinct name and known limits, which are shown in a separate map furnished for each Mouzah by the Revenue surveyor. Commonly a Mouzah constitutes a distinct Mehal, which is assessed at a certain sum, but this is not necessarily the case. A Mehal constituting all the land contracted for in one engagement or lease, may consist of two or more Mouzahs or parts of Mouzahs, or may be only a portion of one Mouzah. Provision is made for the Union or Division of Mehals according to the wish of the Proprietors, so that the number of Mehals is always changing, whilst the number of Mouzahs remains the same.

* The definition of the terms Mouzah and Mehal is given in the Directions for Settlement Officers, paragraphs 5 and 6. The usual English equivalent for a Mouzah is "village" or more correctly "township," for it consists of the village site and the land cultivated and uncultivated attached to it, which may have hamlets or homesteads scattered over its surface. The English word Estate, which is used in the Regulations, (See ch. 2, Sec. 2, Reg XLII 1803,) as the equivalent of Mehal, signifies, not the property of one person, but the property held under one lease, whether by one person or by many. The interest of a sharer in a Mehal is commonly called a property.

6. Each *Mehal* is hypothecated to the Government for the sum assessed upon it. If the persons or person who have engaged to pay this sum, fail to make good their engagement, the Government have the power to appropriate to themselves the whole of the net produce or rent,* or they may sell or farm the proprietors' rights in the Estate. It follows that all over-assessed Estates, which possess no marketable value, are almost sure to be thrown on the hands of the Government, when it becomes necessary either to reduce the assessment or to improve the productive powers of the land, so as to make it able to pay the sum originally assessed upon it.

7. *Secondly.*—The recognition of a proprietary right in the land. It is needless to enquire, who theoretically is the owner of the soil. Undoubtedly traces are often to be found of the existence and exercise of a proprietary right in the land on the part of the individuals. But so long as the sovereign was entitled to a portion of the produce of all land, and there was no fixed limit to that portion, practically the sovereign was so far owner of the land, as to be able to exclude all other persons from enjoying any portion of the net produce. The first step therefore towards the creation of a private proprietary right in the land was to place such a limit on the demand of the Government, as would leave to the proprietors a profit, which would constitute a valuable property. This is effected by providing that the assessment shall be a moderate portion, say two-thirds† of the net produce at the time of settlement, and that the proprietor should be allowed all the benefit from improved or extended cultivation, which he may be able to obtain during the currency of his lease.

8. But in order to ensure the improvement of the Estates, which this proceeding is likely to encourage, it is not sufficient merely to leave a surplus. It must also be decided, who is entitled to that surplus, and when there are several persons entitled to share in the surplus, it must be fixed, how they are to share. Wherever also there is unappropriated culturable land, it must be determined, who is entitled to bring it into cultivation, and on what terms. In order the more

* By net produce or rent is meant the *ryot* or produce rent, paid by labourers, raising their wages from the soil.—See Jones' Essay on Rent. Book I. Chap. IV. p. 102 and seq.

[† Now one half.]

fully to explain the necessity for this operation, reference must be had to the course generally followed by a native Government in assessing an estate, and in collecting from it the sum assessed.

9. Native Governments seldom recognize proprietary right, as constituting a claim on the part of the proprietors to engage for the village at a fixed sum. Ordinarily the collections are made direct from the actual cultivators either by the Officer of Government, or by some farmer or assignee of the Government share of the produce.* At the commencement of the agricultural year the cultivators are assembled, the extent of the cultivation ascertained, and the sum fixed, which is to be paid in the year, according to the customary rates. This process is effected in communication with the cultivators through their head or representative, who becomes responsible for collecting the sum according to the agreement made, and for paying it into the hands of the Government Officer, or Assignee. In such a case the consent of the Government to all transfers of land is generally considered necessary, and no new land can be brought into cultivation except under authority from the same source.

10. Here at first sight it would appear that there was no private proprietary right to the Estate, and such may possibly be the case. It may be that the land which was originally waste and the property of the state, was brought into cultivation by the efforts of the Officer of the Government in charge of the district. He may have located the cultivators on the land at the expense of the Government, and he may have discharged from the public Treasury all the expenses, incident to the establishment of the village. In that case, the cultivators would be mere tenants at will, and the Government would be the proprietor of the Mehal.

11. It may however be that the whole body of the cultivators may be possessed of rights, which are quite independent of those of the Government. They may have acquired the estate by conquest in time of war, or by violence in time of civil commotion. They may have them-

* See a good account of a Township and the mode of collecting from it, in a paper regarding the Township of Loony near Poonah in the Deccan, written by Dr. T. Coats in 1820.—Bombay Literary Transactions, Vol. 3, pp. 172 to 264.

selves reclaimed the land from a state of waste by their own labour, and at their own cost. They may have built the houses, dug the wells and planted the groves on the Estate. They may have arranged amongst themselves for the cultivation of the land, and have mortgaged and sold it according to their own pleasure. The appropriation by the ruling power of a portion of the produce, may have been supervenient to their own previously existent right of possession and management.

12. Closer enquiry will often show that these rights attach to only a portion of the whole body of cultivators. Some of the cultivators may be the descendants of the original founders or conquerors or grantees of the township. They or their ancestors may have dug the wells and planted the groves in the township, and invited settlers to aid them on certain terms in bringing the lands into cultivation. They may still hold their lands on lower rates than the others, they may receive dues from them, be entitled to all the spontaneous or manorial products of the soil, and may have a prior title to engage for the cultivation of the waste lands of the township. All or several of these or similar rights may entitle the class or classes which possess them, to be considered proprietors, although they can scarcely be distinguished from the rest of the cultivators so far as regards the mode in which they are assessed, and pay their rent to the Government.

13. It may, however, be the case that the headman of the village, though a cultivator, and paying rent for his land like the rest, to the Government, is himself the possessor of rights, of the nature described above, and is alone entitled to all the privileges which under the British system would accrue to a proprietor.

14. It may further happen that besides the cultivators occupying or possessing the land as above described, there may be some superior person who from special grant of the ruling power, or from other cause, sanctioned by long prescription, is entitled to make the annual contract with the cultivators, to collect the amount from them, and to pay into the Government Treasury either a certain fixed sum, or the amount collected after deducting a certain per-centage for himself.

15. It is evident from the above detail that there may be numerous claimants of a share in the proprietary rights, which, by the limitation

of the Government demand to a fixed moderate sum for a long term of years, have acquired a value, which they never before possessed. These rights may be quite independent of, and in fact superior to those of the person, with whom the Government contract was made, and who has thus become primarily responsible for the payment of the sum assessed on the village. It is not sufficient simply to fix the sum to be paid from the land, however moderate the demand may be, and to determine by whom it shall be paid. Such an operation in itself would be only the signal of strife and discord in the whole community. The several claimants would have recourse to violence or to legal stratagems, to gain what they conceive to be their rights, instead of all uniting to improve the Estate, and better their condition by labour and industry. It may be that the superior right, talents, wealth or influence, of one or more of the number may over-bear the rest, and induce acquiescence for the time in their claims, but unless there be some legal or authoritative declaration on the subject, strife is always likely to arise.

16. Nor is it enough to leave such disputes to the decision of the ordinary courts of law, on the suit of the parties claiming the rights. The claimants are often ignorant people, scarcely sensible of the real change in their position, which the new system of the Government has occasioned, and quite unable to place their claims in a light, which can be understood. A plaintiff always is under a great disadvantage in going into an ordinary court of justice, to prove a right which can only be established by obscure analogies. The onus probandi necessarily rests upon him, and if he fails in his proof he is in a worse case than before, though his antagonist may not be able to show equally good proof in support of the possession he has attained. When a person is unable himself to perceive and seize upon the advantage which is placed within his reach, he is likely for a time sullenly to acquiesce in the usurpation of another, and to wait some favourable opportunity for throwing off the yoke and asserting his right. He will hold what he has, and be on the constant watch to resist the exercise of the rights of the more successful rival, or to appropriate what may be advantageous to himself.

17. No legislative enactment can afford an effectual remedy to this state of things. The cases are so various that no declaration can be

made in favor of any one class, however designated, without running the risk of great injustice to many. The utmost that can be done, is to describe in general terms the most numerous classes of claimants and their rights, and to leave to tribunals, specially constituted for the purpose the reference of individual claimants to one or other of the specified classes.

18. This has been the course followed in the N. W. Provinces. In Regulation VII. 1822 the tenures, which most commonly occur, are classified and described, and the Revenue Officer, who, by imposing a limitation on the Government demand, has given a value to the property is empowered to determine who are entitled to enjoy that property. As, however, it is possible that, from the multiplicity and difficulty of the subjects, which engage his attention, he may fall into error in the performance of this duty, any person, who considers himself wronged by his decision, is at liberty to separate his own case from the rest, and to sue in the Civil Courts to set aside the award of the Revenue Officer, and to obtain what he considers to be his right.

19. It may happen, and in some parts of the country it is not unfrequently the case, that there is no party entitled to claim the proprietary right. Under such a system as has been described to prevail in native states, it would not be surprising, if all proprietary right were sometimes extinguished. In that event all the cultivators would be reduced to the same level, holding from year to year at the pleasure of the ruling power, and the headman would be merely "*primus inter pares*," selected by the Government for his superior abilities or influence, and liable to be displaced at pleasure. The Government, however, has no desire to retain the proprietary right in its own hands and in such cases commonly confers the right on any one, who, by local influence or by successful exertion in the management of the township, may have a preferential claim to the indulgence. Sometimes the proprietary right is put up to competition at public auction and is sold to the highest bidder. Neither of these courses should be ever followed, without previous careful ascertainment, that no existing rights of any kind connected with the possession or occupation of the land are hereby compromised.

20. *Thirdly.*—The joint responsibility of the co-parceners in an estate. It is by no means an essential characteristic of the system, that there

should be more than one proprietor of an Estate. The estates may be of any size; they may even be no larger than what in the Madras or Bombay Presidency are called fields. It is moreover in the option of any co-parcener in a joint estate, to obtain a separation of his interest from that of the rest, and to form his property into a distinct mehal or estate of which he will be the sole proprietor. Ordinarily however in the North-Western Provinces, the Estates are large and held by more than one proprietor, and often by a large community of cultivating proprietors. This is a peculiar feature of the existing tenures in land, and it is no small recommendation of the system that it is able so completely to adapt itself to this state of things, as to maintain unimpaired the ancient form and character of the tenure, under circumstances very different from those which existed when the usage first arose.

21. The peculiar form and constitution of the village communities in India have been often described.* In the N. W. P. they were found on our first acquisition of the country to exist in great numbers and in full possession of their privileges. They were well calculated to resist the violence, to which they had formerly been exposed, and it became of some importance so to adapt our own institutions to their peculiar frame work, as to admit of the continued free exercise of their functions. This has been effected by allowing the village communities to engage with the Government through their elected representatives, and by requiring and encouraging them to place on record a full detail of all their peculiar customs, with a register of the rights possessed by each. All the members are considered severally and jointly responsible for the entire sum assessed upon the Estate. So long as this sum is punctually paid, they are perfectly free to manage their own affairs, and if they conduct themselves peaceably, there is no reason why any officer of the Government should interfere with them.

22. But if they fall into arrears from any cause, such as misfortune of season, quarrels amongst themselves, or the like, the collector is then able, after consulting the record of rights and liabilities in the village, to come to a satisfactory conclusion as to the cause of default, the persons who have occasioned the default, and the best mode of recovering the arrear due. It is his duty to effect this, so as least to

* See Elphinstone's History of India. Vol. I. Chap. II. page 121.

disturb the mutual relations of the several members of the community, and so as to produce the greatest possible combined effort for the payment of the amount. In attempting this, he will be materially aided by the firm conviction on the minds of all, that the whole brotherhood are likely to be affected by the misfortune or misconduct of one of their number. They will be the more disposed to assist any member of the community when in distress, to restrain him, when inclined to be turbulent or improvident, and to expel him from amongst them, when they find him to be incorrigible, and to take on themselves the duties and liabilities which he failed to discharge.

23. These are no new functions, which the members of the community are required to perform. Self-government was before forced on them by the absence of all law, and for purposes of self-preservation. It is now most important that the law be so administered, as to continue their habits of self-government, and only to interpose for their control or punishment, when they are incompetent to manage their own affairs. Now, as formerly, a distracted or ill-disposed community will occasionally fall into disorder and be ruined, but the means are open to all, by thrifty and industrious habits, to maintain the free exercise of their cherished institutions, and to secure to themselves all the benefits, which the combined efforts of a united brotherhood are well calculated to produce.

24. An attempt has thus been made to point out the leading characteristics of the system, which is minutely described in the following pages. It has been called the Mouzahwar system, but perhaps Mehalwar would be a more correct term. A few observations will be added on its general working and effects.

25. The system can be introduced into any part of the country, and adapted to the existing state of property, whatever that may be. One of its chief features is, that it professes to alter nothing, but only to maintain and place on record what it finds to exist. Rights, which are held undisputed, are confirmed ; those, which are ambiguous, are defined and rendered certain ; those which are contested, are authoritatively fixed and placed in the possession of the party, which is considered best entitled. This operation is undoubtedly a very difficult one, and

it is one, in which error may be committed and injustice done, but it is one which is essential to the security of the property, which it is the chief object of the system to create. Those to whom is entrusted the civil administration of the country, must provide for its careful performance, and there can be little doubt that in the lapse of time, when the people themselves understand and appreciate its benefits, it may be brought to a degree of accuracy and completeness which seems at present almost unattainable.

26. Caution must be used in the introduction of this, as of any other new measure, into a part of the country, where it has not hitherto prevailed. The nature and value of the rights which it confers, will at first be little understood; the responsibilities which it imposes will not be fully felt; and the severe penalties, attaching to a breach of the obligations, which it imposes, will not be comprehended. Some time must elapse before its effects can be felt in developing the resources of the country, and stimulating the industry of the people. It may be well to commence with short leases, for 3, 5 or 10 years, till confidence is felt in the Government, and till the people become accustomed to the mode of procedure.

27. The feature of the system, which is least understood by the people of India, and yet which is essential to the attainment of the objects it contemplates, is the compulsory alienation of landed property, either in satisfaction of a private debt under the orders of a Civil Court, or in liquidation of the demand of Government in virtue of the lien possessed by the Government upon the land. Abstractedly considered, this is the just and necessary result of the definite property in land, which is created by the system, but it is a process unknown to the Native Governments from the very absence of all recognition of fixed rights. Voluntary transfers of land were known under Native Governments, but compulsory sales of land could not take place, because they would have implied a pledge on the part of the Government which was never given, or a confidence in its moderation, which was never felt. But there is no necessity for the immediate or peremptory enforcement of this process. Careful discrimination and much forbearance should be shown, till gradually the people are brought to feel, that the preservation of their much cherished interest in the soil depends on their own thriftiness and industry.

28. The system is evidently one, which is not calculated to yield the largest amount of land revenue. It cannot be introduced into a highly cultivated, and fully peopled country, which had been administered according to the native, or any other similar method of Ryotwar management, without an apparent immediate diminution of the Government demand on account of land revenue. The compensation for this would be sought in the increased prosperity of the people, and the consequent increase of the sources of indirect taxation; in the more complete control maintained over the persons employed in collecting the revenue; in the diminished cost of collection; and in the greater certainty of punctually realizing the sum actually assessed. On the other hand, wherever there is much waste land, and the country is poorly cultivated, and the population is scanty, it causes the rapid reclamation of the waste, and the increase of the population. A valuable property is thus created, from which in the course of time the state may derive a largely increased amount of land revenue.

29. The collection of the land revenue under this system will always require much judgment and discretion in effecting it. A certain and fixed rule of procedure cannot be prescribed, if it is desired to secure the full benefit which may be produced. As regards certain *classes* of tenures, a fixed course may be prescribed. Thus for instance in Estates held by wealthy, individual proprietors, who are not resident on the spot, it is better to abstain from all vexatious proceedings against the person or personal property, and to put up to sale the Estate, on which the arrear has occurred for the sum due from it. But as regards the generality of tenures no such rule can be laid down. When the land is minutely subdivided and held by numerous cultivating proprietors the greatest care is requisite. It may sometimes be prudent or necessary to suspend or remit the Government demand, on the occurrence of disastrous seasons, and it will always be necessary to decide whether process should issue against the proprietary rights of the defaulter in the Estate, or against his person or personal property, and whether the individual defaulter should be held alone responsible, or the joint responsibility of the whole community be enforced. These proceedings will often involve the exercise of functions which are essentially judicial, and will require promptitude, discrimination and temper for their successful conduct.

30. This evidently results from the diverse and complex nature of the tenures. The system adapts itself to all their forms, but in its operation must be used according to the particular requisitions of each case. The rights of the Government cannot be justly enforced without careful regard to all those peculiarities. The object has been to devise a scheme, which shall meet the exigencies of each case, and not to bring all cases to one uniform standard, which might be treated by a fixed and simple course of procedure. In proportion as the tenures are uniform and simple, the mode of treating them may be simplified. It is impossible to say how far uniformity of tenure may hereafter prevail, and so produce simplicity of procedure, but if this is ever the case, it should arise from the free and spontaneous choice of the people, and should not be accomplished by the compulsory operation of laws, unsuited to the existing state of property.

J. THOMASON,

Sinlah, August 25, 1849.

DIRECTIONS

FOR

SETTLEMENT OFFICERS.

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DIRECTIONS

FOR

SETTLEMENT OFFICERS.

SECTION I.—*Introductory.*

1. Practically in Indian Governments there is no other limit to the demand upon the land, than the power of the Government to enforce payment, and the ability of the people to pay. Thus the Government is in fact the Landlord of the whole country. It is the true interest of the Government in this capacity, to limit the demand to what is just, so as to create a valuable property in the land and encourage its improvement. In order further to encourage this improvement it is necessary to determine the persons, to whom all the benefits belong, which arise out of the limitation of the demand on the land. To perform these operations is to make a Settlement. Under ordinary circumstances, the prosperity of the country depends on this being justly and perfectly done. The object of the present rules is to point out how it should be done.

2. There are evidently two distinct operations in the formation of a Settlement. The one is fiscal—the determination of the Government Demand—the other is judicial, the formation of the record of rights. Ordinarily the two operations are performed at the same time, and there are many reasons, which render such an arrangement very desirable. But if from any cause the judicial part was omitted when the fiscal was performed, there is no reason why the former should not be subsequently carried into execution, without disturbing what had been previously done towards the latter.

3. In the present Rules it will be supposed that both operations, the fiscal and the judicial have to be carried out, and the several steps

of the formation of a settlement will be treated in the order in which they should be taken.

First.—The adjustment of Boundaries.

Second.—The Survey.

Third.—The Assessment

Fourth.—The Record of Rights.

SECTION II.—*The Adjustment of Boundaries.*

4 The first step in the formation of a Settlement is to lay down the boundaries of each Mouzah or Village.

5. A Mouzah (commonly called a village) is a parcel or parcels of Lands, having a separate name in the Revenue Records and known limits.—(See hereafter para. 38.)

6. A Mehal,* or Estate is any parcel or parcels of land which may be separately assessed with the public Revenue, the whole property of the Malgoozars in the Mehal being held hypothecated to Government for the sum assessed upon it. The definition is introduced here only for the sake of distinction. The boundaries of each Mouzah, not of each Mehal, have to be marked off, or in other words the Survey should be Mouzahwar, and not Mehalwar.

7. On selecting a Pergunnah for Settlement; the first step should be to draw out a list of Mouzahs, which are to be separately marked off and surveyed. This requires more care than may at first be supposed. The Towfeer Mouzahs should be excluded, and it should be decided in what cases separate properties in the same Mouzah, should be separately surveyed and formed into distinct Mouzahs, and in what cases Mouzahs constituting the same property, may be surveyed together and formed into one new Mouzah. When several Mouzahs, the property of the same person, and held on the same title, lie together, it is better not to separate them, but to mark them off and survey them as

* See clause 2, Section 2, Reg. XLII., 1803. Section 29, Reg. XI., 1822.

one, giving to the whole circuit, the name of the several constituent Mouzahs. Thus Mouzah Bowroah Gurooa means a new Mouzah made up of the former separate Mouzahs of Bowroah and Gurooa. The list should be drawn out in Oordoo, Hindee, and English, the arrangement being strictly according to the Oordoo alphabet, and the Oordoo being converted into English according to the annexed Table. (Appendix, No. I.) The names in English of the Villages having thus been once fixed, should be afterwards maintained both by the Surveyor and the Settlement Officer. The boundaries of the Village should be decided and marked off as nearly as can be according to this list, but some modifications of the list will be found necessary in the course of the work, and it is not till the boundaries of the Pergunnahs have been determined as hereafter explained in para. 44, that the list can be considered complete and finally fixed.

8. The principles on which the boundaries should be laid down, are the maintenance of possession where it is clear and undoubted, the determination of it where it is questioned, and the conferment of it, where it is unascertainable.

9. The possession of cultivated land can never be unknown. The possession of uncultivated land is sometimes marked by the right to wells or houses, or the enjoyment of the fruits of the trees or spontaneous products of the earth, but these indications are often obscure. As a general rule cultivated land should be marked off according to possession, and disputes only recognized in uncultivated land. Wherever* the quantity of waste uncultivated land is very large, and no title to it can be proved, it should be marked off separately and declared the property of Government, to be disposed of as may be thought fit.

10. Care is requisite in admitting the existence of disputes. One man must not be allowed to disturb the undoubted possession of another. In such cases the claim should at once be negatived as beyond the jurisdiction of the Settlement Officer. Wherever possession is evidently doubtful and a dispute is found to exist, the limits of the disputed tract must be first accurately defined.

11. A dispute having been found to exist, the contending parties should be allowed seven days to settle it, either by compromise or pri-

* See Section 8, Regulation VII., 1822.

vate arbitration, or in any other way they prefer. During that period every means should be used to bring them to an amicable arrangement.

12. At the expiration of the period of seven days, if the dispute remain undecided, resort must be had to compulsory adjudication in the following manner.

13. Every officer engaged in deciding boundaries, shall have by him a list of respectable persons in the Pergunnah, qualified to serve as arbitrators or assessors. “*Having taken from this list 15 or 20 “persons of those residing in the vicinity or whose attendance can easily “be ensured, he shall summon them to his presence, and cause each “name to be written on a slip of paper, and shall draw either three or “five.—As each name is drawn, the Officer shall allow either party to “object for sufficient cause assigned, as relationship, connection, alliance, “enmity, debt, &c. setting aside any one against whom sufficient cause “may be shewn, and recording the fact and reason in his proceeding. “So soon as three or five unobjectionable assessors shall have been “selected, the Officer shall cause the statement and proofs adduced by “the parties to be laid before them, and, when the case has been gone “through, shall require them to give their decision, which shall be “determined by the award of the majority. The Officer shall immediately, with the aid of the assessors, proceed to mark off the boundary according to the award, and shall then discharge the assessors.”

14. It is of importance to maintain a uniform mode of marking off boundaries. The points where three or more boundary lines meet (commonly called *t'hokas*) are of importance to the surveyor. These should be marked prominently, charcoal being buried on the spot, and a large substantial pillar or mound erected over it. The lines between these points may be marked by smaller earthen mounds or in any other convenient method. Wherever there has been a disputed boundary, formally decided as above prescribed, the demarcation should be very permanent, either by means of a deep ditch or stone, or masonry pillars, or some other equally substantial means.

* See Section 8, Regulation IX., 1833, and Circular Order Sudder Board of Revenue, No. 1. para. 15—18.

15. A sketch of the Boundaries of a Village should be made as shewn in the Appendix, No II., and with this sketch should be kept a record showing how each Boundary was laid down, whether by consent of parties, the showing of a referee or arbitrators, or by compulsory adjudication by assessors.*

16. When demarcation has once been completed, the greatest care should be taken to maintain the marks, and to prevent the unnecessary raising of disputes again. The boundary marks should be placed in charge of the village watchmen, and if either party is dissatisfied with the demarcation, and appears likely to injure it, the marks should be made over especially to that party, who should be held responsible for their safe custody, and should be bound down in their own recognizances, not illegally to effect their injury or removal. Act I., 1817 effectually provides for the formation and maintenance of the demarcation at the expense of the parties, and for the punishment of those, who may wilfully erase, remove, or injure the boundary marks.

17. It remains to describe the agency, through which this operation is to be performed. Some such plan as the following is recommended for adoption.

18. The Officer appointed to mark off the boundaries of a Pergunnah, who must have the powers of a Settlement Officer, should repair in person to the Pergunnah, with a few practised Ameens, able to prepare the record mentioned above in para. 15, and instructed in the mode in which the boundaries are to be laid down and marked off. He must also have around him the Pergunnah Officers of Government, and as many more respectable and intelligent Officers as he can select from his own Establishment or from other Pergunnahs.

19. To each Ameen three or four neighbouring Villages should be assigned, and over every three or four Ameens a superior Officer should be appointed as Superintendent. Both Ameens and Superintendent should be impressed with the importance of carrying on the work, as

[* Under the latest rules promulgated by the Sudder Board of Revenue, a Hudbust or boundary map is not required in resettlements where there is no professional survey. See Seharunpore Instructions para. XX. Appendix XX]

much as possible with the concurrence of the people, using their best endeavours to adjust and reconcile differences. When the Superintendent finds his efforts to adjust a dispute unavailing, he should make a brief report of it to the Settlement Officer, with a sketch showing the position and extent of the ground disputed. The Settlement Officer should then call the parties before him, and endeavour himself to accommodate matters, for which purpose he should, if possible, visit the spot. If all efforts for amicable adjustment fail, recourse must be had to compulsory adjudication by the process described in para. 13.

20. The greatest activity is requisite in the Superintendence of the several working parties. Daily reports should be made either orally or in writing to the Settlement Officer by the Superintendents and the former should be always accessible to every complaint that may be made to him by any person, at any time, and in any way, and should always be ready to proceed to the spot, and judge there for himself of the fairness of any proceeding, which may be called in question. Operations should be carried on at first on a restricted scale, but as the Settlement Officer gains confidence, and becomes acquainted with his subordinates, the people, and the country, he will be enabled gradually to enlarge the field of his operations, taking care, however, that it should never exceed the limits of his own personal supervision.

21. The actual expense of marking off the boundary and forming the record of it by the Ameen as well as incidental expenses of peons, &c. in serving process, will be borne, as in all other cases of judicial decision,* by the parties whose interests it affects. If the scheme be vigorously and watchfully worked out, the expense will be inconsiderable, but unless great attention be paid to this point, the cost will be very heavy and burdensome to the people. The work will never be well done, till both Ameens and Superintendents are made to feel that it is their interest, that the work be quickly, well, and economically performed. If the strictness of the supervision be relaxed, they will be likely to foment instead of adjusting disputes, and to delay rather than accelerate their movements.†

* Sections 23 and 24, Regulation VII., 1822; [and Section 3, Act I. 1847.]

† As supplementary to this Section, the Directions contained in paras. XIII. to XX. of the Seharunpore Instructions may be consulted; App. XX. It is there

SECTION III — *Survey.*

22. As soon as the boundaries are marked off and finished, the Pergunnah is ready for Survey, and as little time as possible should be suffered to elapse between the two operations.

23. The Survey is for Revenue purposes. Its object is to give accurately the size and position of each field, the quality of the soil, the crop it yielded at the time of Survey, and generally the population and statistics of the village.

24. A field is a parcel of land lying in one spot in the occupation of one cultivator, held under one title, and generally known by some name in the village. The plot of ground surrounded by a ridge of earth (*merh*) is not necessarily a field. Some of these ridges are more permanent than others, and serve to divide the land into fields, bearing separate names. The boundaries of fields are well known to the people, and are sometimes distinguished by peculiar marks, such as the growth of certain grasses, stones, &c. In rich and irrigated land the separation into fields is generally permanent, but in light unirrigated (*bhoor*) lands, it is liable to constant alterations. The *Khusruh* should show where the limits of fields are fixed, and where variable. The Surveyor should be careful, not to show two fields as one, nor to divide one field into two. The *Ameens* are exceedingly apt to fall into the first of these errors, as it enables them to get over more work, and consequently to earn more in the course of the day, whenever they work upon contract.

25. The Survey consists of two branches, the scientific Survey conducted on the European method, and the *Khusruh* Survey conducted on the Native method.

26. The scientific Survey is indebted to lay down with accuracy, and on a fixed scale (20 chains to the inch, or 4 inches to the mile) the village boundaries and the geographical features of the country,

laid down that in "no case should any disputed boundary be decided, whether by order or arbitration, except by, or under the direction of, the Collector, or one of his Deputies or Assistants in person, *and on the spot*," Rule XIII.]

such as the village site, roads, rivers, lakes, &c. It was first designed to show also the cultivation of the village, but this was found to involve the maintenance of a separate and expensive Establishment of Surveyors, whilst it was not absolutely necessary; and it has therefore been discontinued.

27. The scientific Survey is made with the theodolite and chain on the system of circuit Surveys; from which the area is calculated by means of the universal theorem.* It is found to be the best plan to Survey first large circuits comprising many villages, and then to divide these large circuits off into smaller circuits, till the circuit of each village has been completed. The geographical features are laid down by intersecting lines and bearings from the several stations round the village — (*See Appendix, No. III. A.*)

28. In order to shew the cultivated area, it is necessary to send another party to the village, which should take up the points fixed by the circuit Surveyor, and from them lay down the cultivated area by means, either of the plane table, or the surveying compass and perambulator. This is certainly valuable as a check upon a Native Khusruh Survey of the cultivation, but it is expensive and is not absolutely necessary, for the Circuit Survey affords check to the Native Khusruh Survey of the whole area. It was found also that the Surveyors were apt to rely too much on the check afforded by the Interior Survey to the native Survey of the cultivation, and to neglect that minute examination of the Khusruh map, which is necessary to ensure a fair representation of each field as well as of the whole cultivated area. The Interior Survey has on this account been generally discontinued. Still, whenever it has been maintained, it possesses much value †— (*See Appendix, No. III. B.*)

* See a description of the mode of Scientific Survey by Major Wroughton, Deputy Surveyor General, in "Selections from Public Correspondence," Agra, 1846-9. Vol. I. part III. p. 175. A very complete treatise on the mode of conducting the Revenue Survey in all its branches is now passing through the press in Calcutta. It is compiled by a Revenue Surveyor, and will obtain the benefit of supervision by the head of the department.

† In late Surveys, the system of interior measurement has been revived by orders of the Government passed after a full discussion of the subject with the Sudder Board of Revenue and the Dy. Surveyor General.]

29. The Native Khusruh Survey consists of a rough plan of the Village called a Shujruh, and a list of the fields called a Khusruh. The Shujruh is on no fixed scale, but is so constructed as to enable a person at once to find in it any field of which he is in search. Each field and each parcel of land represented in it bears a number, corresponding with which is an entry in the Khusruh, shewing the size of the parcel of land, the occupant, the nature of the soil, the crop growing on it, or other mode of occupation, and the rent of the field, supposing it to be under cultivation. The size of the field is given by stating the average length and breadth, and by deducing the area by multiplying the one into the other, which is the Native popular method of land Surveying. It is surprising with what accuracy these Shujruhs and Khusruhs can be prepared.* Specimens of them will be found in the Appendix, (Nos. IV. and V.)

[An improved system of field measurement has been latterly introduced, founded on survey by the plane-table. It is called the "Punjab system," because first practised in that province. The delmeation of the fields and boundaries is upon scale; and, although the agency of the village putwarrees, is exclusively employed, this is done after a careful instruction by practised Ameens, and an almost professional accuracy may, under efficient superintendence be obtained. Instructions regarding this mode of survey will be found in paras. II. to XII. and XXI. to XXVI. of the Seharunpore Instructions;—Appendix XX.]

30. In estimating the value of these two Surveys, it will be seen that the Shujruh and Khusruh are the important documents to the Settlement Officer, and that the chief attention of the Surveyor should be directed to them. The scientific Survey is of great value, as a check upon the Ameens, and as giving much important Topographical and statistical information; but these objects are secondary and the primary design of the Survey must not be sacrificed for their attainment.

* The mode of preparing these documents is explained in a short treatise on land mensuration, in the vernacular languages, by Ram Surrun Doss, Deputy Collector of Delhi. It is designated "Map Toll," and forms No. III. of his series for the education of Village Putwarrees.

31. In order to ensure the rapid and accurate execution of the Survey, the most cordial co-operation of the Settlement Officer with the Surveyor is necessary.

32. The Survey cannot proceed uninterruptedly, unless the Boundaries are well marked off, and unless the Pergunnah Officers of Government, the Zemindars or their Agents, and the village Officers are present, to show the boundaries, give the names of villages and fields, and state everything regarding one or the other, which it is necessary for the Surveyor to know and record.

33. As soon as the Surveyor enters the Purgunnah, the Settlement Officer should make over to him the list of Mouzahs, mentioned in para. 7, corrected after the boundaries have been marked off. He should also appoint, to be in constant attendance on the Surveyor's camp, a responsible Officer of the Tuhseel Establishment, and one or more of the Purgunnah Canoongoes.

34. The particular modes in which the survey is likely to suffer interruption, are the following :

- I. The boundaries not having been settled and marked off.
- II. The marks having been subsequently changed or obliterated.
- III. No persons being in attendance to point out the boundaries.
- IV. Zemindars and Putwarrees not being in attendance.

35. The directions contained in the preceding section, provide against any impediment from the two former causes. The avoidance of the two latter, require previous concert between the Surveyor and the Revenue Officers. The head of each survey, should forewarn the Revenue Officer on the preceding day, what villages he intends to survey, and from what point, and at what hour he will commence. When so forewarned, it becomes the duty of the Revenue Officer to ensure the attendance of persons competent to give the required information, and to provide that nothing be done to mislead the Surveyor.

36. In like manner the attendance of the Putwarree and Zemindars or their Agent on the Native Ameen is requisite, in order to give him the names of the fields, their occupants, and the rent paid for them. This attendance must be ensured, immediately it is wanted.

37. It should be explained to the Zemindars and all connected with them, that their own ease and interest will be best consulted by the quick and accurate completion of the survey. The detention of the Surveyor, or his betrayal into error by their devices, will only serve to prolong the period of their harassment, and probably lead to their punishment; for any wilful or contumacious obstruction of the Survey* subjects the offender to fine or imprisonment.

38. Difficulty is likely to be experienced from a remarkable disposition of the lands of a village, which prevails in some parts of the country. The definition of a Mouzah already given in para. 5, does not render it necessary that all the parcels of land, composing the Mouzah, should lie in one spot. It sometimes happens that the lands of two Mouzahs are completely intermixed with each other. All the fields are known to belong to one Mouzah or another, and bear the name of their own Mouzahs, but they do not lie together in compact masses, and it is impossible to mark them conveniently in their respective circuits. The admixture may be more or less. It may be so great that there is no distinguishing the two Mouzahs, and then it becomes necessary to throw the two into one circuit, giving the circuit the Joint names and numbers of the two Mouzahs, and to measure the whole as one, both professionally and in the native method. It may be that the site of one Mouzah and the great bulk of its lands lie together, whilst a few outlying fields are scattered about, within the area of other surrounding Mouzahs. In this case the bulk of the fields should form one circuit, and bear the name of the Mouzah, and be measured separately, both professionally and in the native method. The circuits should be determined before hand, as nearly as possible, by the settlement officer, and marked off separately, and warning of the intermixture given in his Pergunnah list. The surveyor must be very careful, that exactly the same areas are represented both in the

* Vide Section 24, Regulation VII. 1822.

Professional and Native Maps, and that the position and size of the intermixed fields are accurately shewn in the Shujruh and Khusruh. This being done, it will be easy by subtracting from each circuit, the fields of other Mouzahs lying within its limits, and by adding to the remainder its own fields outlying in other circuits, to give exactly the area of each village. When this has been once done, and the area of each Mouzah determined, the settlement officer of course is no further inconvenienced, but deals with the whole area as though it lay compact in one circuit. This disposition of the fields is called *Khet-but*, though that term is also applied to the mode in which a Mouzah, or several Mouzahs are divided into two or more *Mehals* which is a distinction with which the surveyor has no concern. The survey is *Mouzahwar* and not *Mehalwar*. When the fields of a Mouzah have been accurately represented, the settlement Officer can dispose them in what form he pleases, as separate *Mehals*.

39. After every precaution on the part of the Surveyor, it will still be probable that errors may creep into his *Khusruh Survey*.* The size of some fields may be unduly swelled at the expense of others, whilst the irrigation or quality of the soil may be misstated. It is evident too, that many of the columns of the *Khusruh*, contain matter beyond his cognizance. He is responsible that the size of the field and the crop on the ground, are accurately stated, and that the quality of the soil is determined to the best of his ability; but he cannot decide whether the name of the rightful occupant be entered, or the proper rent assigned for the field. These are questions on which he can only take the assertion of the *Putwarree*, or in his absence of any other person connected with the village, the truth of which assertion will have to be decided by the settlement Officer.

40. It is therefore necessary that the Settlement Officer, entertain a Testing or *Purtalling Establishment* of *Ameens*, for the double purpose of checking the entries for which the Surveyor is responsible, and for correcting the entries for which he himself is responsible. The *Khusruh* and maps as soon as passed by the Surveyor, should be

[* Under present rules, the *Khusruh Survey* is conducted exclusively under the control of the Settlement Officer.]

immediately made over by him to the Settlement Officer, who will test a certain number of fields taken indiscriminately, and will contract or extend his scrutiny, accordingly as he finds the documents trustworthy, or the reverse. He should receive no such documents as the basis of his settlement, till he has fully satisfied himself of their accuracy. He must also provide, that the Putwarree of the village has an exact counterpart of the Shujruh and Khusruh, as finally corrected and adopted, for the correct preparation of the remaining settlement papers depends almost entirely upon this.

41. The Surveyor will give, besides his field measurements, returns of the population, number of wells and ploughs. All these statements should be examined and verified by the Settlement Officer, in such manner as may be in his power.

42. Besides the village maps, the Surveyor will furnish Pergunnah and district maps. The former will be on the scale of one mile to an inch, and will show the site and boundaries of every village; the latter will be on the scale of four miles to an inch, and will shew the roads, rivers, lakes, and other geographical features of the country, and be coloured according to Pergunnahs.

43. In preparing the Pergunnah maps, it will generally be found necessary to make some new arrangement of these local divisions of the country, so as to render them compact. The principle on which these as well as all other arrangements of Civil Jurisdiction should be made, will be found detailed in a resolution of Government, dated October 30th, 1837, a copy of which is given in Appendix, No. VI.

44. In order the better to effect this, the Surveyor, as soon as he has finished the Survey of any Pergunnah, should furnish the Collector with a rough plan on a scale, sufficient to show distinctly the outline, name, and number of each Mouzah. With this before them, the Settlement Officer and the Surveyor will be easily able to follow out the wishes of Government, and decide upon a Pergunnah boundary, which will suit the required conditions. The consultation of the two is desirable, because the arrangement depends on the natural features of the country, as well as on the disposition of property in the Pergun-

nah. The Surveyor is the best judge of the former, whereas the Settlement Officer is better informed respecting the latter. The fair Pergunnah map should not be constructed, till the limits of the Pergunnah have been determined on the rough plan.

45. The village plans and the villages themselves in the several lists for each Pergunnah should be re-numbered, after having been arranged according to the Persian Alphabet. This numbering should be final, and thenceforward the village should always be designated by its proper number, in all Lists or Registers in the Revenue Department. If smaller Mouzahs are subsequently formed by partition of the larger one, each component Mouzah should retain its original number, with a subsidiary figure to distinguish it from the others, thus: 38-1, 38-2, 38-3, &c. The Canoongoes and all other Revenue Officers, must be enjoined henceforward to discontinue the old distinctions of Usulee and Dakhilee villages, as they have continued on their records up to that time, and thenceforward to call all Mouzahs, which have a number on the list Usulee; and smaller Mouzahs, which may afterwards be formed, Dakhilee.

46. The documents to be furnished by the Surveyor are the following: The vernacular documents are,

I. The Shujruh or Native Field Map, described in para. 29, and Appendix, No. IV.*

II. The Khusruh or List of Fields, vide para. 29, and Appendix, No. V.

The English documents are,

I. The Professional village Map with Tables, paras. 27, 28 and 41, Appendix, No. III. A. and B.

II. The Pergunnah Map, vide para. 42.

III. The District Map, vide para. 42.

[* See note above, p. 37]

SECTION IV.—*The Assessment.*

47. The object of the fiscal part of the Settlement is, to fix the demand upon the land, for a certain period of years prospectively, within such limits as may leave a fair profit to the proprietors, and create a valuable and marketable property in the land.

48. This end cannot be attained with certainty by any fixed arithmetical process, or by the prescription of any rule, that a certain portion of the gross or net produce of the land shall be assigned to the Government and to the proprietors.

49. If the net produce of any one year, or any given number of past years could be determined, it would afford no certain guide to the produce of years to come. The future produce may be more, if there is waste land to come into cultivation; if the former system of cultivation were faulty and expensive; if the products of the land are likely to come into demand in the market; or if the opening out of new channels of commercial intercourse is likely to improve the local market. The future produce may be less, if the reverse of all these be the case.

50. Not only would the actual ascertainment of the net produce of an estate be a fallacious basis, on which alone to found any certain determination of the demand, but it is in itself often more difficult to accomplish, and the attempt to effect it is likely to produce many serious evils. In villages, where the collections are in kind, or where the proprietors cultivate themselves, and pay the Jumma by a *bach*, or rate upon their *seer* land, it is almost impossible to ascertain either the net or gross produce with any certainty. When once it is known, that the Government demand is to be limited to a fixed portion of the proved produce, there is a general combination to deceive and mislead the Settlement Officer. Village accounts are forged, or the true ones suppressed, falsehood and perjury are unhesitatingly resorted to. A struggle commences between the proprietors and the Settlement Officer, in which it is most difficult for the latter to maintain that impartial equanimity, which is essential to the proper performance of his duty.

51. Still the Settlement Officer should not neglect any opportunities that present themselves, for ascertaining the net produce of every Estate for a single year, or for any series of years, but he should not harass himself to attain accuracy in this respect, nor, when he fancies that he has ascertained the actual net produce, should he treat this, as any certain basis on which to found his Settlement. It is better to acknowledge at once, that the operation is not one of arithmetical calculation, but of judgment and sound discretion, and to proceed openly on that assumption. It is necessary therefore, to point out the object which the Settlement Officer should keep in his view, and the means which he has for attaining the proposed end.

52. It is desirable, that the Government should not demand more than two-thirds of what may be expected to be the net produce to the proprietor during the period of Settlement, leaving to the proprietor one-third as his profits, and to cover expenses of collection. By net produce is meant the surplus which the Estate may yield, after deducting the expenses of cultivation, including the profits of stock and wages of labour, and this, in an Estate held entirely by cultivating proprietors, will be the profit on their seer cultivation, but, in an Estate held by a non-cultivating proprietor, and leased out to cultivators or Assamees, paying at a known rate, will be the gross rental.

[The above rule has been modified by para. XXXVI. of the Saharunpore Settlement instructions, according to which one-half, and not two-thirds, of the net assets is prescribed as the standard of assessment. See Appendix XX.]

53. In order to enable him to come to a correct opinion on this subject, the Settlement Officer has an accurate return of the cultivated and culturable area of the village, of the irrigated and unirrigated land, and of the different kinds of soils. This should be shewn in a form (Appendix No. VII.), compiled in Oordoo, partly in his own Office, and partly by the Pergunnah Officers. All the entries should be in acres. The total area should be taken from the Surveyor's professional return, the cultivated and culturable areas should be taken from the Khusruh, and the difference entered as unculturable waste. Except in a newly acquired country, the Settlement Officer has also the ex-

perience of past years to guide him, and this should always be insured by a memorandum from the Office, not only of past Settlements and collections, but also of every thing bearing upon the condition of the village, such as previous litigation, regular or summary, price realized if ever brought to sale, mortgages, farming leases, &c. &c. He may also know pretty nearly the net produce or gross rental of the village under Settlement, or of several in the same Pergunnah or tract of land, with which he may compare it. He knows the character of the people, the style of cultivation, the capability of improvement, the state of the market for the produce. He has to aid him, the experience of past years, the opinions of the Pergunnah Officers, and the Estimate of neighbouring Zemindars.

54. All this information he will lay himself out distinctly to collect by personal inspection of the country, by free communication with the people, and by careful enquiry from every person, and in every quarter whence he is likely to derive information. Such of his information as is capable of being exhibited numerically and compared, he will reduce to a tabular form in such manner as is best calculated to bring the corresponding facts well under his eye together. He will group the villages in his Table, according as he may find them placed in similar circumstances, or subject to similar influences. It is needless to lay down a precise form for such a table, because it must vary with the circumstances of the country, but a table will be found in the Appendix, No. VIII., illustrating generally what is meant.

55. Great assistance may be obtained from the following process. A rough Pergunnah map is formed, similar to that furnished by the Surveyor, but perhaps on a larger scale. Upon this map the Settlement Officer before commencing his assessment, notes down the rate at which the Old Jumma falls on each village, so that a single glance may show where any discrepancy exists, in the rates paid by neighbouring and contiguous villages. On such a map, moreover, lines may be drawn, or colouring used to point out where any marked change takes place, in the quality of the soil, for instance, where the low and moist "khadir" ceases, and the high "bangur" begins, or where the level and uniform plain rises into an uneven and sandy tract. The number and depth of the wells, population, and numerous other inter-

esting and important particulars, may be noted within the area of each village in the map. A map thus prepared and gradually completed, during the period that the Settlement Officer is taking his personal Survey of the Pergunnah, cannot fail to be of the greatest use in fixing the future assessment.

56. In fixing the assessment, the main assets to be taken into account, are the products of the cultivated land; but there are also other items, called Sayer or Sewaee collections, which are much prized by the proprietors, and which in some cases constitute a valuable property. In so far as these consist of petty dues or services from the inhabitants, in the shape of small periodical collections or presents, they are never taken into account in fixing the Government Assessment. When they come to be of considerable value, such as the piscary of large tanks, the produce of trees, like Mowah trees, or Forest produce, like wax, lac, &c., all of which come under the denomination of Julkur, Phulkur, and Bunkur, they may be considered in estimating the assets. The only question then is, how far the permanency of such assets can be counted upon, during the currency of a long lease. Dues of a religious nature, such as the share of offerings at certain shrines, &c. ought never to be considered an asset. The Honourable Court of Directors and the Supreme Government have entirely renounced all claim to participate in such profits.

57. It must be remembered, that the right of the proprietor to make the Sewaee collections mentioned above, is quite a distinct question from that of the right of Government to assess them, and will be found discussed hereafter in para. 140.

58. The Settlement Officer will find it prudent not to fix his demand finally at once, but having roughly assumed at first what seems in each case to be fair, thence to determine the new jumma of the Pergunnah by taking the total of these, and then by the reverse or back process to re-distribute either himself, or by the help of others, the Pergunnah total over the several villages. Respectable Zemindars may often be advantageously consulted on the comparative assessment of two villages, with which they have no concern. In the end he will propose the result of his deliberations to the proprietors themselves,

and be guided in his ultimate decision by the circumstances under which they may accept or reject his terms. On their acceptance of the terms he will call upon all the proprietors who are present, or their duly authorized agents, to sign an engagement or durkhast of the form (Appendix, No. IX.), to which he will take the attestations of the Putwarree and Canoongoes, or other respectable persons, and attach his own signature in full.*

59. It must be remembered that if the proprietor rejects the terms offered, and the Estate be ultimately leased to a farmer, or held kham, the proprietor will be entitled to a malikana† not less than five per cent. nor more than ten per cent., on the net amount realized by the Government from the land, or on the jumma tendered by the proprietor, either in the shape of a money payment, or in that of favorable terms for his seer cultivation. This is not an unimportant check on over-assessment. The settlement is not an arbitrary act on the part of the Government. It is a bargain between the State and the malgoozar. The proprietor has the first offer of the Estate on the terms proposed by the officer of the Government, and if he rejects those terms, he is entitled to a compensation for his right to engage, and the Government must then make the best terms it can with some other party. It follows from this view of the subject, that, when once the contract has been entered into, and finally sanctioned, the Government is bound to adhere to the terms, although it may be subsequently discovered that the grounds, on which the proposed terms were fixed, had been erroneously assumed ‡ If it should afterwards appear that the cultivated land had been under-measured, or fields omitted, or assets concealed, the perpetrators of such frauds may be otherwise punished, but the word of the Government, once pledged in the limitation of the public demand, is inviolable. The amount agreed upon limits the demand upon the entire area within the specified boundaries of the mehal. A distinction may be assumed as regards the entries of cultivated or culturable land under the head of

[* The Durkhast is to contain distinct separate specification of the several cesses engaged for at Settlement. See Section 42, Soharunpore Rules Appendix XX.]

† See Section 5, Regn. VII., 1822.

‡ See this principle clearly asserted in Section 31, Regulation II. 1819. That enactment is, strictly speaking, applicable only to the permanently settled districts, but the principle is of universal application.

minhai, or lands excluded from assessment. These portions of land are left unassessed either because they are uninvestigated rent-free tenures, or because they are served by the Government for public purposes, or because they are assigned with the consent of the settling officer for the support of village servants, or as a provision (nankar) for privileged persons, or on various accounts sanctioned by local custom. In the first case, if the rent-free tenure is subsequently resumed, it will of course be assessed and brought on the rent-roll. In the second case, if the land is no longer required by the Government for public purposes, it must be made over to the malgoozar on a fair assessment, corresponding with that of the rest of the village. It must not on any account be sold rent-free to the highest bidder, as has sometimes erroneously been done. If there are valuable buildings upon it, the land and buildings may be sold to the highest bidder subject to the payment of a fair rent to the malgoozar, which rent may be fixed at half as much again as the Government demand. In the third case, when the settlement has been confirmed by the Government, no further demand can be made for the unassessed land, however much the Settlement Officer may have misapprehended his powers, or however lavish he may have been in the favors he bestowed.

60. The preceding detail will show how much must depend on the care and good sense of the Settlement Officer. It is impossible to lay down any fixed rules for the exercise of these qualities, but it may be useful to give some precautions, and to note down some circumstances, which are likely to mislead. The following circumstances should always be kept in mind.

61. It is a more fatal error to over-assess than to under-assess. The Government will not test the settlement by the mere amount of direct Revenue which it brings into the Treasury. They will judge of it by the soundness of the reasons assigned for fixing it at the amount assumed. If the jumma is less than it was before, they will be satisfied, if the reasons for the reductions are sound, and sufficient; if it is the same as before, or more, they will expect that the grounds be explained, on which the increase has been renounced or taken. No officer who performs his work properly, will have any difficulty in assigning reasons for what he has done, or in convincing the Government that he is right. If he is in doubt which of two jummas to fix, a high one, or a low one,

he should always incline to the latter. Over-assessment discourages the people, and demoralizes them by driving them to unworthy shifts and expedients, and it also prevents the accumulation of capital, and dries up the resources of the country. Viewing the question simply in a financial light, an assessment, which presses hard upon the resources of the people, is most injurious. It checks the population, affects the police, and is felt in the Excise, in the Stamps, and in the Customs. It is evident that the prosperity of the people, and the best interests of the Government are inseparably bound up together.

62. Too much stress should not be laid on the former assessment, or even the former collections from a Mouzah. Whenever the former assessment was made without careful enquiry into the state and probable capabilities of a village, the jumma may have been made good from sources which must be renounced on fuller enquiry. The possession of land is so much prized by the people, that they will often go to great lengths to retain their hold of it. The jumma may have been run up to an excessive amount by the enmity of a Canoongoe or Pergunnah Officer, or by the bidding of a rival claimant of the Estate, whilst the excessive demand may have been made good from other property (perhaps from a Rent Free Estate, subsequently resumed,) or even from the criminal resource of depredation on other villages, on the part either of the proprietors themselves, or of tenants who paid highly for shelter and protection (see para. 187.)

63. In like manner it must not be too readily assumed that a jumma is fair, because the proprietor accepts the Estate on the proposed terms. He will often do this under the apprehension of immediate ejectment, and clinging to the hope that by appeal, or by one of the numerous chances our system affords, he may yet obtain more favorable terms. It is weak to vacillate or recede easily from matured demand once made; but there is an opposite fault of pertinacious adherence to a rashly assumed position, to which some minds are prone, and against which it is necessary to guard. As a general rule it will be wise to hear patiently what the objecter urges, especially if he be a man of respectable character, and to reply to what he says. It materially strengthens one's hand to silence by force of argument one captious recusant, it never weakens one to yield to the forcible representations of a candid

and reasonable pleader. It is quite a mistake to suppose that the natives of the country fail at once to appreciate the strength which results from complete mastery of the subject, or to detect the weakness which shows itself in reluctance to argue a question.

64. Mistakes are not unlikely to arise from too great a desire to maintain equal averages, whether those averages are struck on general area, or on different qualities of soil. The productive power of contiguous lands often differs very materially, and the yield from lands of the same quality is often very different, according to the means of irrigation, mode of cultivation, or access to markets. Averages should always be regarded, and deviations from them explained; but diligent enquiry should be made after possible causes of variation, and due allowance should be given for those causes. It has generally been observed that the late Settlements are favorable to good villages, but press too heavily on poor villages.

65. There is a great tendency, amongst natives especially, to assess heavily the poor and industrious classes of cultivators, such as the Jats, Keorees, Kachees, &c. and to be more lenient towards the powerful or the indolent, such as Syuds, Bráhmans, or Goojurs. It is certainly impossible to fix the same jumma on land of the same quality, when held by the latter as when held by the former; what would be unnecessarily indulgent to the former, might be ruinously oppressive to the latter; but the former should not be denied a present fair profit, because they are industrious and may increase it, nor the latter allowed a present unfair profit, because they are unthrifty and are inclined to squander it. Whenever the value of Land has been much raised by the expenditure of capital in providing irrigation, locating labourers, or in other modes, care should be taken lest by too high an assessment an unfair tax be laid on the profits of the capital, over and above the just right of the Government to a portion of the net produce of the land.

66. Caution is necessary against too rapidly increasing a jumma. Where proprietors are cultivators, and the population has kept pace with the prosperity of the village, so that the profits though large, afford a scanty pittance to each, it is evident that the jumma cannot

be raised without inflicting much hardship. The same is the case, when the effect would be materially to reduce the circumstances of a single wealthy proprietor, who has many dependent on him; and thus also in Talookahs, where there are separate properties of different kinds, the Jumma must be lower than where there is only one property. This caution is peculiarly necessary when a resumed Maafce is settled with the former Maafcedar. Reasons of humanity require that the demand should be considerably less, than would be made upon a Khalisah village similarly situated.

67. Experience will suggest to every Settlement Officer other precautions, besides those enumerated above. These may serve as specimens of some of the errors to which he is liable. In the first assessment of lands which have not been before on the rent-roll, such as resumed rent-free lands and those acquired from foreign states, the former fiscal history of the Estate may not be known, and greater caution is requisite in fixing the demand. This is especially the case in territories acquired from foreign states, where the collections have been made by the former rulers direct from the cultivators (Kham), and perhaps in kind, either on estimate of the produce before the harvest (Kunkoot), or by actual division of the crops (Buttai). In such cases, where the territory is extensive, it is a most difficult operation to ascertain what will be the fair money demand for a course of years prospectively. The difficulty is the greater, because the ignorant proprietors are still less able to form a correct opinion than the Settlement Officer. Probably in the first joy of being called upon to exercise a new-born privilege, they readily assent to any thing that may be proposed, without reflecting or caring whether they will be able to act up their engagements. It is impossible to lay down any rule of procedure in such cases. The ingenuity and resources of the Settlement Officer will be taxed to deduce fair rents from the actual or estimated out-turn of former years.

68. The more surely to guard against error of judgment, provision has been made for the supervision of the Settlement Officer's proceedings, by the Commissioner or some other similar Officer of matured experience. The essential feature of this supervision is, that it should not be confined to appealed cases, or depend for its effective exercise on the showing of another party; but that it should extend to all the proceedings, and

reach to every possible bearing of a questionable principle. It should also be exercised, not simply on perusal of written proceedings, but by personal communication, in the field and amongst the people, as well as in a house or office, and at a distance from the parties interested.

69. In the determination of the assessment, this supervision should be exercised with peculiar diligence and discretion. Appeals against over-assessment should not be peremptorily rejected on the grounds that the petitioners, by acceptance of the terms of the Settlement, have shut themselves out from further appeal, nor ought they to be encouraged by being readily received, and made the occasion of open question and report. It will probably be better to receive them, ascertain exactly the nature of the objections, and lay them aside for consideration on some convenient opportunity, when the subject comes under review in ordinary course, either of personal conference with the Settlement Officer, or of final report of the proceedings. But under any circumstances, the work will be found so disposed and laid out that it will be easy for the Supervising Officer, by going over the papers, to detect himself its weak or questionable points, and to seek for full explanation regarding them. If the average falls lighter or heavier upon one village than another, he will ask the reason, and enquire not only the cause of the difference, but also the reason why the difference was fixed at the amount he finds it, and he will search whether there were not other causes at work, which ought to increase or lessen the difference, and which had not been brought into the calculation. Any Commissioner who takes to task a Settlement Officer in this manner, not only on one occasion, or in one Pergunnah, or at the close of his work, but repeatedly, in every part of his district, and in every stage of his operations, cannot fail to come to the most distinct understanding as to the character of the Settlement, and will find himself able to correct and prevent many erroneous practices and principles, which the most elaborate written instructions could never effect.

70. It remains to explain the mode in which the Settlement Officer should exhibit and report this portion of his work.

71. Every proprietor or Lumburdar, on agreeing to a Jumma,

should be required to sign an engagement or Durkhast of the form No. IX. in Appendix, (see para 58.)*

72. A brief record or Roobucaree in the vernacular language should be drawn up, shewing the former and present Jumma, and explaining the principle on which the demand has been fixed, and the time for which it is to be in force.

73. In pages A. and B. of the village statement Appendix, No. XIII., the Settlement Officer should record in English, all that is necessary for explaining the assessment of the village. Two sets of forms are given in the Appendix, one for a Zemindaree and the other for a Bhyacharuh mouzah. The first page A. is filled up from the vernacular statement Appendix, No. VII. already described in para. 53. The second page B. shows the ground on which the Assessment has been fixed. The value assumed at average rent rates is what has been called net produce in para. 52, and is the amount which the Estate is supposed to yield to the owner. The value assumed at deduced Revenue rates shown in column 8, is the portion of the above net produce, which the Government are entitled to claim, and should be formed by deducting $\frac{1}{3}$ from the total of the former column, as has been already stated in para. 52. The proposed Jumma may be the same, or more or less than this sum, according as various circumstances may effect it, some of which have been enumerated above in para. 60—67. The miscellaneous general remarks should be particular in explaining why the proposed Jumma varies from the value assumed at deduced Revenue rates.

74. The General statement in acres, No. XIV. of Appendix, gives in a Tabular Form the most important particulars regarding each village in the Pergunnah. In this statement the villages are arranged according to the final numbering after the Pergunnah Boundaries have been fixed, as explained in paragraph 44. A separate line is assigned to each village, and shows the details of the area and Assessment taken

* [By late rules it has been directed that all cesses upon the Jumma, as Road, School, Duk, &c., shall be specified in, and that the liability to pay them shall form a part of, the Engagement. See para. XXXVIII. of the Seharunpur Instructions. Appx. XX.]

from the village statement, and the rate of the Assessment on the total area and on the culturable and cultivated Malgoozaree areas. Each statement should include every portion of Land in the Pergunnah, whether city, or uncultivated forest, or cultivated field, and whether rent-free or assessed, so that the total may show the whole of the Land in the Pergunnah. The details both of the village and Pergunnah statements, should be filled in according to the method prescribed in para. 53.

75. The annual Jumma statement of the Pergunnah (Appendix No. XV.) shows the Jumma of each Mouzah for every year of the term of Settlement, the arrangement of Mouzahs being the same as in the preceding column. The columns for rent-free Mouzahs or unassessed areas will be blank.

SECTION V.—*Record of Rights.*

76. The Assessment having determined the value of the property in the land, it then becomes necessary to declare the rights possessed in that property. The object of the investigation is not to create new rights but to define those that exist. The full exercise of old acknowledged and still existing rights may have been partially in abeyance, and these it may be necessary (especially under previous pledge to that effect) more fully to develop, but, generally speaking, no change should be made in existing rights or in the mode of their exercise, without the full concurrence of those whose interests may be thereby affected.

77. It is first requisite to point out what is meant by proprietary right, and what is to be considered as the test of such right. This is more especially necessary in newly acquired territory, or in the Settlement of resumed Rent Free grants,* not originally granted by the proprietors themselves. Those who possess a heritable and transferable property in the soil are considered proprietors, whether, in Mehals where the properties are of different kinds, they are possessed of the superior right, as Talookdars, or of the inferior right, as Biswahdars, or whether, in Mehals where the properties are of the same kind, they are the persons under direct engagements with the Government, as the representatives of the community, the Lumburdars, or as

* See Section 15, Regulation VII. 1822.

the subordinate coparceners, the Putteedars. The term Zemindar is of indefinite signification. It is generally used as equivalent to land-owner, but is sometimes erroneously applied, as signifying the possession of the entire right in the whole Mehal to the exclusion of all other co-existent rights of whatever kind. The term Malgoozar is applied to all who pay land revenue to the Government whether as proprietors, farmers, or in any other capacity. Those who pay direct to the Government and not through a representative are distinguished as Sudder Malgoozars. In rent-free Mehals, there may be proprietors of all kinds, as in mehals paying revenue to Government, the Mafcedar being only the owner of the Government right to a certain share of the produce. Cultivators who are not proprietors are commonly called Ryots, or Assamees. Moocudum is properly the title of the headman amongst the non-proprietary cultivators, but in some parts of the country, it is applied to the Biswahdars in Talookdaree estates.

78. Whoever may be in theory the proprietor of land in India, the absence of all actual restriction on the Supreme Power in the determination of the amount of its demand, left all property in the Land virtually dependent on its will. An Estate assessed above its productive power is worthless, and must cease to produce any thing unless the demand be relaxed. So long as the worth of the Land is left from year to year dependent on the pleasure of the Government, its value must be uncertain and cannot be great. But when the Government limits its demand to a reasonable amount, and fixes that amount for a term of years, a marketable property is thereby created, and it becomes of much importance that the person be named, in whose favor this property is recognized or created.

79. In ordinary cases there is no difficulty. The common voice of the country assigns the proprietary right to a person or a number of persons, who have for years paid the Government demand, provided for the cultivation of the land, enjoyed all its products and transferred it to others at pleasure. The payment of the Government Revenue is in ordinary cases so immediately the result of proprietary right, that the latter is often held to be included in the mention of the former, and the nature and extent of the right is expressed in terms descriptive of the amount of revenue paid. To call a man a Malgoo-

zar, or to say that he pays 4 annas of the Revenue, ordinarily means that he is a proprietor, or that he is possessed of one fourth of the Mehal. Thus too, to say that a man pays by a rate or bach, upon his own (or his seer) land, implies that he possesses not a share of the whole Mehal, but a certain portion of Land within its limits.

80. But the proprietary right may have been over-borne, and it may be difficult to determine with whom it rests. Payment of the Government revenue is not in itself a sufficient test, for the payment may have been made as farmer, or as hereditary Collector, and not as proprietor. The right of providing for the cultivation of the land and of arranging for the breaking up of waste land, the location of cultivators, the digging of wells and planting of trees, the enjoyment of the spontaneous products of the soil, i. e., the sayer or manorial rights, all these and many other such circumstances are adduced in proof of proprietary right and are all possessed of weight. They should be carefully examined, and if they are not sufficiently certain to afford the basis for a decision, reference should be had to private arbitration or to assessors chosen in the mode already described in para. 13. But it may be remarked that in village communities, where the proprietors themselves hold fields and cultivate, the absence of the possession of Land does not necessarily involve dispossession of interest in the Estate. A man may have mortgaged or sold all his fields, and yet be in possession of a share in the Estate. Admission to a voice in the periodical audit of the village accounts will generally, in such cases, be found the test of proprietary interest, in virtue of which a sharer, though holding no land and paying no Jumma, may be entitled to a share in the waste Land, and in the sayer.

81. Where no proprietary right exists or has ever been exercised, it rests with the Government to decide whether they will retain it in their own hands, confer it on any class of persons already connected with the Land, or grant it, or sell it to strangers. The Government have however always shown themselves ready to confer the proprietary right on any persons possessing a preferential claim, though it may not amount to an absolute right. Those, who as farmers brought the Estate into cultivation, or materially improved it, or who have long been under engagements for the estate, with the title of Farmers,

being residents within its limits, or in the immediate vicinity, and have managed it well ; all these parties evidently possess a preferential claim, and should be recognized as proprietors, even though they may have attempted to prove their absolute proprietary right in the Civil Court, and may have failed. A kind of title is sometimes acquired by a collusive suit in the Civil Court against the Farmer. This of course is not binding on the Government, but the device has arisen in some measure from the neglect of Government to pronounce an authoritative decision on the subject, and no objection need be raised, unless some superior private right is thereby defeated, and an evident injustice perpetrated.*

82. The following remarks are designed to assist the Settlement Officer in comprehending the nature of the tenures commonly existing in the country. They will be classified according to their most marked peculiarities.

83. Estates possessed in absolute proprietary right by a single owner, require no particular notice. The most common instances of such tenures are, where the right has been acquired by purchase, and especially where this has been effected at public sale for arrears of revenue. In cases of the nature here contemplated the Malgoozar is the sole possessor of the heritable and transferable right in the Mehal, and may be either himself the cultivator of the whole, or may collect the rents from cultivators, who have or have not rights of occupancy, heritable but not transferable.

84. When several persons possess heritable and transferable properties in the same Mehal or Estate, these properties may be of the same kind or of different kinds. In the former† the profits of the Land are divided amongst several sharers or co-parceners according to a fixed law or custom, and these are commonly called Co-par-

[* The instructions given on the recognition or conferment of proprietary right in the re-settlement of the province of Sangor, where no proprietary title had been before admitted by the Govt., will be found in Appx. XX. Letter of Secty. Govt. No. 173 A. dated 30th Novr. 1853, paras. 12 to 19.]

† See Clause 3, Section 10, Regulation VII. 1822.

cenary Tenures. In the latter* the profits are divided between different proprietors or classes of proprietors, the one superior and the other inferior, and these are commonly called Talookdaree Tenures.

85. The co-parcenary tenures are the most common, and embrace all cases where the estates are held by those singularly constituted village communities, which have been so often described, and have been not unaptly said to form "little republics" within themselves.† It is impossible minutely to detail every variety of the tenure, but it will be useful, by fixing on a few of the more prominent features, to assist the Settlement Officer in his attempts to understand the constitution of those, which may come under his notice. It may also be remarked, that the names given to the several classes of tenures must be in a great measure arbitrary.

86. The most obvious distinction is that, which rests on the degree of separation between the several properties constituting the *Mahal*. In this respect co-parcenary tenures are *Zemindaree*, *Putteedaree*, and imperfect *Putteedaree*.

87. *Zemindaree* tenures are those in which the whole land is held and managed in common. The rents paid by the Cultivators, whether those Cultivators be the proprietors themselves, or not, are thrown into a common stock, with all other profits from the Estate, and after deduction of expenses, the balance is divided amongst the proprietors according to a fixed law.

88. *Putteedaree*‡ Tenures are those, in which the lands are divided and held in severalty by the different proprietors, each person managing his own lands, and paying his fixed share of the Government Revenue, the whole being jointly responsible, in the event of any one sharer being unable to fulfil his engagements.

89. Imperfect *Putteedaree* Tenures are those, in which part of the land is held in common and part in severalty, the profits from the land

* See Clause 1, Section 10, Regulation VII. 1822.

† See Minute by Sir C. Metcalfe. Report of Select Committee of House of Commons, 1832, Vol III Appendix 84, p. 331.

‡ See Section 2, Act I. 1841.

held in common being first appropriated to payment of the Government Revenue, and the village expenses, and the overplus being distributed, or the deficiency made up, according to a rate (or *bach*,^h) on the several holdings. In such cases the proprietors are said to pay their revenue by *dhar-bach*,^h or *beegahdam*.

90. These distinctions are not in their nature permanent. A *Mehal* may pass by the agreement of the sharers from one class to another, the joint responsibility remaining inviolate. It is very rarely that a *Putteedaree Meh*al becomes *Zemindaree*, but it is a most common occurrence for a *Zemindaree* or an imperfect *Putteedaree*, to become a *Putteedaree Meh*al. In such cases a partition of the common land takes place, but no division of the *Mehal*. In *Zemindaree Meh*al the partition would be according to the shares, which before regulated the division of the profits, but in imperfect *Putteedaree Meh*als, a new distribution of the profits arising out of the Estate frequently takes place, according to a different rule from that which regulated it before.

91. This leads to another ground of distinction, viz. the rule according to which the profits in a co-pacenary Estate are distributed, i. e., the rule which fixes the extent of interest possessed by each sharer in the Estate. Right arising from transfers by sale, gift, &c. depends on the terms in which they were effected, but when the right does not arise from special contract, the rule for the distribution of profits is founded on law or on custom. It is founded on law, when it results from the operation of the law of inheritance, each proprietor claiming and possessing a certain share according to his right derived from a common ancestor, under the code of law, applicable to his religion, or his country, or his caste. It is founded on custom, when some local usage has superseded or obliterated legal ancestral right, and established a new and arbitrary rule. This custom appears to have often taken its rise from the position of the cultivating communities under the native Government. Cultivators were then scarce and each proprietor was bound to exert himself to the utmost, to provide his family with the means of support, and to add to the resources of the community. Each person cultivated therefore as much as he could, and contributed to the charges on the village in proportion to the extent of his cultivation. In time remembrance of ancestral right was lost, and each

man's holding in the village became the sole measure of his right. It has already been explained, that the nature as well as the extent of the interest, which each proprietor possesses, is ordinarily expressed in terms, having reference to his payment of the Government Revenue. If he possess by law a certain fractional share, he is said to hold a number of Annas or Biswahs, the whole Estate being considered 1 Rupee, or 1 Beegah. If his right be to a certain quantity of land, for which he pays revenue according to a fixed custom, he is said to pay by bach, on so many beeghas.

92. In Zemindaree Estates the profits are generally divided according to law. In some few cases the legal ancestral rights of the parties may have been lost, and the distribution of profits may be according to custom, but the cases are rare, and require no particular remark.

93. In Putteedaree Estates the distinction is very important. Where the distribution of profits is according to Law, i. e., to ancestral right, each proprietor holds a portion of land,* corresponding with the fraction of the Revenue, which by his ancestral right he is bound to pay. It may or may not be an accident of the Tenure that the estate should be subject to re-partition, whenever the profits of any separate portion become less than are due to the fractional share which it represents. Where the distribution of profits is according to custom,† each proprietor still holds a separate portion of land, and pays upon it the due proportion of revenue; but the land has not been assigned to him by any fixed rule, and is itself the measure of his interest in the Estate. It may or may not be an accident of the Tenure, that a re-allotment of the Jumma should take place, whenever the profits, derived from any of the separate portions, cease to bear their original portion to the Jumma assessed upon them. In the former case, the holding adapts itself to the share of the Government Revenue, demandable from the proprietor, in the latter, the share of the Government Revenue adapts itself to the real or assumed value of the holding.

94. It is seldom that the profits in imperfect Putteedaree Mehals are distributed according to ancestral right. If the separate holdings

* See Clause 2, Section 12, Regulation vii. 1822.

† See Clause 1, Section 12, Regulation VII. 1822.

correspond with the inherited shares, the Tenure has a tendency to become either Zemindaree or Putteedaree, the separate holding being assessed at a fixed rate, and the proceeds thrown into the common stock. or the common land divided, and a portion allotted to each sharer. When the profits are distributed according to custom, the Mehal assimilates entirely with Putteedaree Mehals of the same class, and the remarks applicable to the one, hold good with respect to the other. These Putteedaree or imperfect Putteedaree Mehals, held according to custom, are the Tenures, which under the term of Bhyacharuh (custom of the brotherhood,) present so many curious and difficult features ;

95. Wherever this custom is the sole measure of property, and all trace of ancestral right is lost, the case is comparatively simple. It is only necessary in each case carefully to ascertain, and record the custom with all its incidents, whatever they may be. It must be explained how the land is held, how the Revenue is paid, under what circumstances the proportion between the holdings and the payments is capable of re-adjustment, and whether this should be done by re-distribution of the land or of the Revenue, how the sayer is to be enjoyed, and waste land broken up. One uniform and consistent rule will generally be found to govern all these matters.

96 But it frequently happens that ancestral rights are known and acknowledged. Reference to these rights, in distribution of the ordinary profits, and in payment of the Government Revenue, may have been from some cause or other long discontinued ; but they are known and revered, and the possibility of recurrence to them is contemplated. Those who have less than their ancestral rights are anxious to assert them, whilst those who have more than their rights, hope to evade a re-distribution of profits, the justice of which they cannot deny. It may happen that in the distribution of the profits, all reference to ancestral right has not been discontinued. The payment of the Government Revenue may be according to custom, while the division of the Sayer, and the claims to waste land may be according to ancestral right. It has been found that, whenever ancestral rights are known, there is a tendency on the part of the people to recur to them, and disputes are likely to arise, where such distribution does not immediately take place, or where the conditions and circumstances, under

which it shall take place, are not determined. Our own law of limitation of suits provides, that where all reference to ancestral rights has been discontinued for 12 years or more, recurrence to them under ordinary circumstances cannot be claimed. But this rule is often neglected by the people, and they will agree to partition of the estate according to ancestral right, as the best means of preventing discord in the community. Frequently it will be found, that recurrence to ancestral right, as the ground of distribution of profits, is only objected to, because of some disputed account, either a debt, or a mortgago, or some such transaction, and that, when this has been adjusted, all further difficulty ceases. There are few cases in which explanation and persuasion, and reference to influential men in the Pergunnah, will not avail to remove the difficulties, and lead to the discovery and prescription of a complete and consistent rule for future guidance.

97. Many Mehals will exhibit within their own limits specimens of several of the Tenures, mentioned above. The Thokes and Puttees i. e., the larger and smaller subdivisions, may be entirely severed from each other, whilst the lands of each Thoko or Puttee are held in common by the persons possessing shares therein. One Thoke may be perfect or imperfect Putteedaree, whilst another is Zomindaree. In one Thoke all the seer land may be rated equally, while in another each field is rated according to a fixed valuation.

98. We come now to the consideration of tenures, where the separate heritable and transferable properties are of a different* and not of the same kind, one being superior and the other inferior. These are called Talookdaree Tenures.

99. The ordinary form of such cases is, when a powerful man, by patent or grant from the supreme power, or by favor of the Local Officer, or by voluntary act of the people themselves, has become an intermediate person between the Government and the village proprietors, collecting from the latter what they would otherwise have paid to the Government, and paying it in himself in one sum, after making such deduction to cover his risk and profits, as may be speci-

* See Clause 1 and 2, Section 10, Regulation VII. 1822.

fied in the patent, or sanctioned by custom. The superior in this case is called the Talookdar, the inferior proprietors are called village Zemindars, Biswadars, or Moccuddums.

100. In such a case, if the settlement be made unreservedly with the Talookdar, or in other words, if the demand of the Government on the Talookdar be limited, and no limitation be placed on the amount of his demand upon the inferior proprietors, a grievous injustice is committed. This was the injustice extensively committed in Bengal, Behar and Orissa, at the time of the permanent settlement, and to avoid which elsewhere, the Government has enjoined caution and consented to make great sacrifices.

101. There are cases in which a single village, constituting a *Me-hal* in itself, presents all the features of a Talookdaree Tenure, an inferior proprietor or community of proprietors occupying, cultivating, and managing the land, and paying a certain sum to a superior, who again pays a less sum to the Government.

102. But ordinarily a Talook consists of many villages, all of which may or may not have been acquired at the same time or in the same way. It will be generally found that village after village has been annexed to the Talookah at different times according as the wealth, or the influence, or the power of the Talookdar extended itself. From this as well as from other causes it will follow, that each village or cluster of villages will constitute a case in itself, to be judged on its own merits, and care must be taken against forming a general deduction, from the partial examination of a few cases.

103. A numerous and difficult class of cases of this sort consists of the Talookahs in our own territories, where inferior properties are long known to have existed, and their recognition has been promised,* but where the rights of the inferior proprietors have remained in abeyance, and their investigation has been deferred till the time of settlement.†

* See Section 4, Regulation VII. 1822.

† This difficult subject has been treated of at some length by the *Sudder Dewanny Adawlut* N. W. P. in their Circular Order, dated January 31st, 1845, Appendix No. XIX.

104. The first point to be ascertained in each village, which may come under consideration, is, whether or not there are in it two separate heritable and transferable rights of different kinds.

105. In most large Talookahs it will be found that there are some villages in which there is no inferior right. These may be either the original ancestral property of the Talookdar himself, or they may be villages in which he has purchased the inferior proprietary right, or in which he has succeeded in completely over-bearing it, so as to have obliterated it for a course of years. All these are simple Zemindaree tenures, and to be settled as such with the Talookdar.

106. In other cases, the existence of the inferior property will be clear and unquestionable. The village community may be found in its integrity, divided into its usual component parts of Thokes and Puttees, cultivating, paying, and adjusting profits according to some known rule, and having by special contract, in the form of a lease, either annual or for a term of years, procured as it were a settlement for themselves from the Talookdar. In such cases, the property must be at once acknowledged, all the features of the tenure be ascertained, and recorded, and ample provision made for its future protection.

107. Between these two classes of extreme cases, will be generally found a number of obscure ones, needing much searching investigation, and dispassionate consideration.

108. It must be remembered that the inferior rights have been in abeyance, not lost. Their existence has been admitted, and their recognition promised, and deferred by no default of the owners, but by neglect of the ruling power. No prescription, therefore, is good against them, so far as the period of our rule extends. During this time, the superior has been permitted to occupy the place of the Government towards the inferior proprietors, and to exercise over them all the powers inherent in the Government. He was not bound to limit his demand by any fixed rule, any more than the Government itself originally was, in whose place he stood. When the Government soon after the acquisition of these provinces, voluntarily bound itself to restrict its demand within fixed limits, it omitted to bind the Talookdar to restrict his de-

mand upon the villages within his Talook, although it reserved to itself the right (which it afterwards exercised) of legislating at a future period upon the subject. There was therefore nothing to prevent the Talookdars from exacting an exorbitant sum from any village, or from making it over to a stranger, or holding it Kham. The only clear right, which the original proprietors possessed, was the cultivation of their own fields, at reasonable rates.

109. It may then so happen that the members of an inferior village community, possessing all the rights of proprietors, are found to all appearance simple Cultivators, divested of all proprietary right, and it may be difficult to determine, whether or not under these circumstances their rights should be recognized. It will be necessary to refer to the history of the village, to trace the origin of those claiming the right, to ascertain whether proprietary rights were formerly exercised by the resident Cultivators before they came under the Talookdar, and by whom amongst them, and how those rights were exercised, and when and from what cause they ceased. Traces of the right may probably be evident in gardens they had formed, wells they had dug, or public works they had constructed—they may still enjoy the sayer, and perhaps divide it according to the village rule. All these points must be enquired into, and the best decision given that the case admits of. If it is decided on the above enquiry that there is only one property, the tenure of the superior party becomes Zemindaree, if there be two separate properties, then the tenure is Talookdaree and must be treated as such.

110. It being decided that there are in one village or in any number of villages two separate properties of different kinds,* it is open to the Government to form the settlement either with the superior or the inferior party. If the former,† the inferior proprietors must be protected by a Sub-settlement; if the latter, the right of the superior must be compensated by a money allowance in lieu of his share of the profits.

111. If the settlement is made with the superior proprietor, he must be allowed a sum equal to his share of the profits of the Estate,

* See Clause 1, Section 10, Regulation VIII, 1822.

† See Clause 2, Section 10, Regulation VII, 1822.

and such as will cover the cost and risk of collection, and the sub-settlement will be formed with the inferior proprietor, at an amount so much in excess of the Government demand. This sum should never be less than 10 per cent. upon the Government demand for profits, and 5 for expenses of collection, but where the Estate is small, it may be more.

112. The inferior owners are thenceforward bound to pay their revenue to their Superior according to fixed instalments, which should be regulated so as to be a month in advance of the Government Instalment. So long as they pay regularly, they cannot be ousted. If they do not pay on demand of the Talookdar, he may either distrain their personal property or sue them summarily, and on obtaining a decree,* it will be in his option either to bring the property to sale or to hold it Kham under authority from the Collector, till the balance is liquidated with interest at the rate of 12 per cent. per mensem. In either case the defaulters forfeit their proprietary rights permanently or for a time, and become mere Cultivators of their Seer land on fixed rates under the purchaser or Talookdar.†

113. If the settlement is made with the inferior proprietors, they become in all respects Malgoozars, and are treated the same as any other proprietors. The Talookdaree allowance is paid direct from the Government Treasury to the Talookdar either in cash, or in the shape of a deduction from the Jumma of any other villages he may hold. The sum thus allowed in the N. W. Provinces has been usually 18 per cent. on the assumed rental or $22\frac{1}{2}$ on the Government Jumma, but this has been under peculiar circumstances, and has been restricted to the life of the first incumbent. Ten per cent. on the Government Jumma has been determined, as the amount at which it will ultimately be fixed, and this should be the amount generally assumed, unless particular circumstances seem to demand a higher rate of allowance.

* See Clause 6 and 7, Section 15, Regulation VII, 1799, Section 32, Regulation XXVIII. of 1803, and Act VIII. of 1885.

† See a specimen of this kind of settlement in Mr. C. Gubbins' Report on the settlement of the Istumraee tenure held by the Munduls of Kurnaul in the Paneeput district. Selections from public correspondence of Agra Government, Agra, 1849, Vol. II. Part VI. p. 27, No. XXXI.

114. In estimating the comparative expediency of these two arrangements, it may be remarked that to settle with the superior is the most advantageous to the Government, because the collections are easier and more certain from one large and wealthy, than from many small and comparatively needy land owners; whilst the inferior proprietors are placed in a position, where they are protected in the exercise of their rights, so long as they faithfully discharge themselves of their responsibilities. When the settlement is made direct with the inferior proprietors, their position is rendered more secure, because the Government is a more indulgent and lenient superior than the Talookdar, and because they are less exposed to any machinations he may devise against them. At the same time, the Government is more exposed to the risk of losing its Revenue, the Talookdar is generally much dissatisfied, and the inferior proprietors are often unable to stand alone, when deprived of the support of the Talookdar, on which they have long been accustomed to rely.

115. In the N. W. Provinces, it has been the general rule, sanctioned and approved by the Hon'ble Court of Directors to make the settlement with the inferior proprietors, and this is the best arrangement, when the superior and inferiors are unconnected by blood or clanship, and have been long opposed to each other, and the latter are clamorous for severance of interests. But when the two classes are of the same family or tribe, and mutually willing to maintain their connection, the former arrangement is very much the best.

116. The remarks in the preceding paragraphs (105, 109) are applicable to the settlement of resumed rent free (Lakhiraj or Maafee) holdings, whenever they have been created by grant of other than the proprietors themselves.* In such cases, all that could have been originally conferred was the right of the Government in the land, and the presumption is that there are proprietors, with whom the settlement should be made, when the Government by the resumption of the grant re-asserts its right. But it may be otherwise. The grant may have been of waste land, which the grantee brought into cultivation, or he may have purchased out, or entirely dispossessed the former proprietors. Such cases must be investigated on the same principles as the Talook-

* See Section 15, Regulation VII. 1822.

daree cases, the only difference being that here the question is, which of two conflicting claims is to be admitted, and there, whether one of the two, or both are to be admitted.

117. In confirmed rent-free tenures, whenever the old proprietors claim the intervention of the Government between themselves and the Lakhirajdars, it is the duty of Government* to interpose and (arbitrate between the parties.) The Government, by resigning or assenting to the resignation by former Governments of their own right, had no power to imperil the rights of others, who were themselves proprietors. The arrangement should be based on the state of things actually existing when the investigation commenced, or on that which did exist at some recent fixed period, when the struggle between the two parties commenced. The arrangement will consist either in the formation of a sub-settlement on the part of the Maafedar with the proprietors, or in the setting apart of certain lands (nankar) or of a money allowance (malikanah) for the old proprietors, or in fixing a fair rent roll or jumma bundee, by which the old proprietors will be secured in the occupation of their lands at fair rates.† It may be remarked that the Court of Sudder Dowanny Adawlut N. W. P., in their Circular Order of May 26th, 1847, have ruled that, in suits for the proprietary right in Maafee estates, the value will be determined as in suits paying revenue to Government, and in their preamble to the order have recognized the existence of such proprietary rights, quite independently of those possessed by the Maafedar.‡

118. There is one other kind of inferior property which requires notice, and that is, where one or more persons hold from the proprietors

* See Sec. 17, Reg. VII. 1822, and Sec. 6, Reg. IX. 1825.

† See a specimen of such a settlement in a report on the rent-free tenure of Pergunnah Sukrawah, Zillah Furruckabad, by Mr. F. Robinson, Commissioner of the Agra Division, published in the Selections from Public Correspondence in the N. W. P. Agra, 1846—9, Vol. I. Part IV. Art. XXII. page 246.

[‡ "And even if neither the Maafedars, nor the proprietors, desire a sub-settlement" under Regulation VII. 1822, Section 17, "still the village should be measured, and all subordinate rights of occupancy and cultivation carefully ascertained and recorded. And the same process should be adopted in Maafee estates, of which the Maafedars are themselves proprietors." Section XLVI. Seharunpore Rules. Appendix XX.]

of a village some portion of a village, on condition of paying annually a fixed sum for it. This may have arisen from the act of the proprietors themselves, or may be an arrangement on the part of Government for maintaining the rights of the occupant of a small resumed rent-free tenure. In all such cases the amount of the payment by the inferior should be fixed* at the time of settlement, and he will then occupy the same position as an inferior proprietor of a Mouzah in a Talookah. There is some danger that sub-proprietors of this class may be confounded with non-proprietary occupants of the soil, and the peculiarities of their position be lost sight of. They differ, in the possession of a tenure, which is transferable as well as heritable, and in being bound to pay the sum assessed on their tenure, whether they cultivate the whole of it or not. In case of default they can only be proceeded against as already described in para. 112.

119. The above are the chief kinds of proprietary rights, which it will be the duty of the Settlement Officer to investigate. But his record must include mention of all existing interests, and it therefore is necessary to advert to the rights of non-proprietary occupants of the land

120. Non-proprietary cultivators are the most important class, whose position requires to be determined. But before entering upon the subject, it is necessary to make a few remarks on the subject of cultivators in general, or, as they are commonly called Ryots.

121. Much confusion has arisen from the neglect to distinguish between proprietary and non-proprietary cultivators. Throughout Hindoostan there is a large body of persons, possessing an heritable and transferable property in the soil, who are also cultivators, and their profits as proprietors and as cultivators are sometimes so mixed together, that it is difficult to distinguish between them and the non-proprietary cultivators.

122. In many parts of Bengal, Behar and Orissa, at the time of the permanent settlement, no attempt was made to distinguish proprietary

* See Clause 2, Section 9, Regulation VII. 1822.

from non-proprietary cultivators, but all were left indiscriminately to the mercy of superiors, who contracted for the Government Revenue, and who, whatever was their origin, were distinct from the village proprietors. A similar error was nearly committed in the Talookdaree Estates in the North Western Provinces.

123. A remedy for this manifest injustice has been often sought by an attempt to provide protection equally for all classes of cultivators, and the advocates for such measures have argued upon acts, which in truth indicated the existence of much higher rights than those of mere cultivators.

124. The importance of the question is much diminished when the proprietary have been carefully separated from the non-proprietary cultivators, and the former confirmed in all the privileges to which they are justly entitled.

125. Still it is incumbent upon the Settlement Officer to define precisely the position of non-proprietary cultivators, in order that no doubt may remain as to the party entitled to benefit by future improvement of the land. So long as this is doubtful, exertion will be discouraged.*

126. Non-proprietary cultivators are generally either the descendants of former dispossessed proprietors, or they have been located on the estate by the present proprietors, or their predecessors. Their best security no doubt consists in the demand for their labour. A Zemindar commonly reckons his wealth by the number of his Assamoes, and the fear of losing their services is often sufficient provision against harshness or severity towards them.

127. There can, however, be no doubt that many non-proprietary cultivators are considered to have rights of occupancy, and thus two classes are commonly recognized, those who are entitled to hold at fixed rates, and those who are mere tenants at will.

[* In the Scharunpore re-settlement rules instructions have been given for recording the tenures of *sub-tenants*, and of the shikumee cultivators of seer lands. See Rule XXVI. Appendix XX.]

128. Cultivators at fixed rates have a right to hold certain fields, and cannot be ejected from them so long as they pay those rates. They have no right of property in the fields, and are not able to alienate them, without the consent of the proprietors;* but their sons, or their immediate heirs, residing with them in the village, would succeed on the same terms as themselves: nor are they competent of themselves to perform any act, which is considered to indicate proprietary right, such as the digging of a well, the planting of a garden, or the location of a labourer. Their simple right is to till their fields themselves, or to provide for the Tillage, and for these fields they pay certain rates, and are in some cases liable to be called upon to perform certain services, or to pay certain fees to the proprietors. So long as these conditions are fulfilled they cannot be ejected from their fields, and if an attempt is made to eject them, they have their remedy by summary suit before the Collectors. If they fail to pay the rent legally demandable, the proprietor must sue them summarily for the arrear, and, on obtaining a decree in his favour, and failing after it to collect his dues, he may apply to the Collector to eject them and to give him possession of the land.‡

[* This principle has been since modified, "it is to be understood that the Government is not opposed to the growth, in the free course of private transactions, of a transferable cultivating title." See paras. 22—24. C. O. S. B. R. No. 17, dated the 26th September, 1856.]

[† The right of ryots to sink wells should be stipulated in the Wajibool urz. See C. O. attached to the Seharunpore settlement instructions. Appendix XX.]

‡ See Cir. Order Sud. Board of Revenue, No. II, paras. 16, 17, 18. "Para. 16. With regard to the power of redressing complaints of unjust ejection, your attention is requested to the following construction of Section 18, Regulation VIII. of 1819, which was adopted by the Sudder Dewanny Adawlut, and circulated for the guidance of judicial officers."

17. "The declaration contained in the 5th clause of Section 18, Regulation VIII. of 1819, that it is illegal to oust or disturb resident cultivators, *unless* under certain stated circumstances, necessarily implies a remedy in case of a contravention of this rule, and, in the spirit of the enactment cited, such remedy should be afforded by the judge on the summary application of the ejected ryot, by an order for his being restored to possession, and his retaining it until the process prescribed by the regulation shall have been observed.' The jurisdiction formerly exercised by the judge with regard to the suits in question, having by Regulation VIII. 1831 been transferred to the collector, it has been decided by the Court of

129. Tenants at will, have no right extending beyond the year of their cultivation. When at the commencement of the agricultural year they agree to cultivate certain fields on certain terms, they are entitled to the occupation of those fields on the specified terms, during the year, but at its close their right terminates.—There is no process for summarily ejecting a tenant at will, provided by the Regulations, and if a tenant at will brings his summary suit, under Section 18, Regulation VIII. 1819, (as construed by the Sudder Dewanny Adawlut,) opposing ejection, he cannot be denied his remedy. The fact is that the right of occupation is of no value unless under circumstances, which confer it, and therefore, it will scarcely ever be claimed unless there be some ground for the right, and the investigation of this right more properly belongs to the regular than to the summary courts.—The presumption of its existence is in favour of the cultivator, who is in possession of the land.

[Detailed rules regarding the exercise of summary jurisdiction by Collector, in claims and controversies regarding the right of ejection have been declared in the Government Notifications No. 1678 dated 17th September 1856; and C. O. by the S. B. R. 17th dated 26th idem. Appendix to Direction to Collectors.]

130. It is impossible to lay down any fixed rule, defining what classes of cultivators are to be considered entitled to hold at fixed rates. They are known in different parts of the country by different names, as Chupperbund, Khodkasht, Kudeemee, Mouroosee, Hukdar, &c., all of which terms imply attachment to the soil or prescriptive right. Those who have no such right are commonly called Kutcha Assannies or Pykasht. It has some times been supposed* that all ryots re-

Sudder Dewanny Adawlut, that the authority to redress complaints of illegal ejection, which the above Circular Order declared to be vested in the judge, must be now considered to rest with the revenue functionary."

18. "A collector therefore is bound to maintain a ryot's possession, unless there be out against him, an unsatisfied decree for rent, in which case the collector, after unavailingly requiring payment, may authorize the zemindar to oust him. In any other case than as above supposed, a ryot can only be ousted by due course of law, that is, by the issue of a regular suit."

See also Directions for collectors (para 276.)

* See Section 10, Regulation LI. 1795.

sident in the village (Khoodkasht) are of the former class, and that those who reside in another village (Pykasht) have no rights. But there are frequent exceptions to this rule. Many cultivators residing in the village are mere tenants at will, whilst those residing in neighbouring villages may have marked and recognized rights. Prescription is the best rule to follow. Those, who have for a course of years occupied the same field at the same or at equitable rates, are held to possess the right of continued occupancy, whilst those, whose tenure is not similarly sanctioned, are considered tenants at will. In practice, it is not difficult to draw the line.

131. Our own system of administration has created two classes of cultivators, who require special notice.

132. When an estate has been sold* in satisfaction of an arrear of Revenue due upon it, the proprietors only lose their proprietary rights. If they were also cultivators, they retain their rights in that character, and as regards their own or seer land, are entitled to hold at fixed rates. But it often happens that they were before rated for their seer land, at a less amount than cultivators in general, either by bach, h, in which case the balance of Government Revenue, after crediting the amount collected from the Ryots, is made good by a rate on the seer land, or by a fixed favorable assessment. In such cases their profits, as proprietors and as cultivators, have been confounded together, and the former shown in the shape of a low rent. But, when they lose their rights as proprietors, they become liable to an equitable adjustment of the rent on their lands. They should then be made to pay the same that other non-proprietary cultivators in the neighbourhood of the same class pay for similar land, and should not be allowed to hold any more land than that which they actually cultivate themselves. There is frequently difficulty in adjusting the sum, and if all other modes of adjustment fail,† recourse can always be had to a jury in the mode already described in Para. 13.

133. But when the rights and interests of a cultivating proprietor in an estate have been sold‡ by public auction either in satisfaction of

* See Section 28, Act XII, 1841.

† See Sections 7 and 10, Act I 1841.

‡ See Section 29, Regulation XI, 1822.

an arrear due to Government upon some other estate, or in execution of a decree of Court, the whole rights of the person, whether as proprietor or cultivator, altogether pass from him and are conveyed to the purchaser. He then becomes a mere tenant at will and is liable to be entirely ejected from his land by the purchaser. Whatever rights he subsequently acquires must be by special contract, or a new prescription from the purchaser.

134. It is not easy to define with precision the rates at which cultivators possessing the right of occupancy are entitled to hold. The Regulations* mention "the established rates of the pergunnah for lands of the same quality and description, due consideration being had, as far as may be required by the custom of the district, to the alteration of the species of culture, and the caste of the cultivator," and in another place† "The Nirkhbundy of the pergunnah." But in practice such established rates are scarcely ever found to exist. In default of them rents are to be adjusted‡ "according to the rate payable for land of a similar description in the place adjacent or at rates not exceeding the highest rate paid for the same land in any one year within the period of the three last antecedent years." But both of these rules are difficult of application. Non-proprietary cultivators will sometimes be found to pay at no fixed rate but by a variable rate, equally distributed (by *bach*, *h*) over the whole cultivated land, in the same way as the cultivating proprietors. This is a local custom, which may have arisen from many causes, and to which there is no reason to object, if all parties are agreed upon it. Care should be taken in the formation of the record to distinguish clearly between the proprietors and the non-proprietors, and to specify the peculiarities which mark the difference between the rights of the two classes. The right of admission to audit of the village accounts (*booj*, *harut*), of sharing in the manorial rights, &c. &c. will generally be found to mark the distinction.

135. When the Government fixes its own demand upon an estate, i. e. at the time of settlement, the Government officer is competent

* See Section 10, Regulation LI. 1795.

† See Clause 2, Section 60, Regulation VIII. 1793.

‡ See Section 7, Regulation V. 1812.

to fix the rates payable by the cultivators to the proprietors. He will be very careful not to do this arbitrarily, but he will refuse to admit the principle that because a cultivator paid a low rent before the settlement, he is entitled to hold at the same rate, notwithstanding the Government demand has been re-adjusted. As a general rule open to exceptions in special cases, the proprietor should be held entitled to raise the rent upon the cultivator till it reach half as much again as the average Government assessment upon land of the same quality.

136. When the Government restricts its own demand upon the proprietors, it does not prohibit the proprietors from raising their terms upon the cultivators, in such amount as may be equitable during the period of the settlement. General circumstances affecting the whole pergunnah, such as the opening of new markets for the produce, the introduction of new articles of produce, increased facilities of irrigation, or a fall in the value of money, or circumstances having local effect in the village, such as the establishment of a Gunge or Mart, the new direction of a road, or the construction by the proprietors of some work for irrigation, may all render it equitable that the proprietor should demand an increased rent, though the Government Jumma remain the same. The law* has made provision for securing this right to the proprietors, fair opportunity having been afforded to the cultivators for contesting the demand.

137. It must always be remembered that when the improvement of the land is occasioned by the expenditure of capital by the cultivator, the proprietor will not be entitled to enhance the rent even though the cultivator may have neglected to protect himself by a pottah.

138. Money rates are to be stated in one sum,† and all attempts to levy abwab or cesses, over and above the rate fixed, will render the exactor liable to a penalty equal to three times the amount imposed.

139. Besides the rights of cultivators to their lands, there are several other rights of village servants to fees, or dues, some of which

* See Section 9, Regulation XXX. 1803.

† See Section 4, Regulation XXX. 1803.

are of the nature of rent-charges, and all of these should be recorded whenever the persons who own them desire their recognition and preservation.

140. There is one important class of rights coming under the head of *sayer*, and sometimes called *sewace* collections, which have already been noticed in Para: 56.

141. They consist of the fees or dues collected by proprietors from residents in the village, whether those residents be cultivators, or traders, or men connected with the religion of the country.

142. Thus a cess is often levied from houses under the name of *Ghur-dewarry*, or from looms under the name *Khurgehee*, and the proprietors often share largely in the offerings at favourite shrines and places of worship. The Government have renounced* all these as sources of Revenue to the state, but where they have long existed, and are admitted by both parties, and the record of them is desired, it should not be denied. In case of disputes, reference must be had to the origin of the claim and the prescription on which it rests, and the question must be decided, like any other question of disputed right. If the record be not made, the future demand of the cess is illegal, and cannot be enforced,† whenever the person from whom it is claimed refuses to give it. If it is recorded, the future demand can be legally enforced, and the payment becomes a portion of the proprietary right, which passes with it, upon public or private sale.

143. This distinction becomes of great importance when the right to such customary dues is disputed between an auction purchaser and an old proprietor whose rights have been sold. If the dues were recorded at the time of Settlement, they belong of right to the auction purchaser, if not, it is in the option of the person from whom they are claimed to withhold them altogether, or to pay them to whomsoever

* The collection of *Ghur-Dewarry* and *Khergui*, authorised in Benares by Section 13, Regulation II. 1795, was discontinued under the orders of Government, dated October 31, 1835.

† See Cl. 1, Section 9, Regulation VII. 1822, and Sec. 9, Reg. IX. 1825.

he likes. Supposing the sale by public auction to have taken place before the Settlement, and that at the time of Settlement the person, from whom they are claimed, shows that he has always paid them to the old proprietor, and desires to continue so to do, a record of the circumstance should be made.

144. Rights of irrigation are of great importance and ought to be accurately determined. These rights may be to irrigate from certain Wells or Reservoirs by certain channels, or on certain days. Whatever they are, the cultivation is often dependent on them, and their interruption causes violent animosities in the village.

145. The above being the rights which are to be set forth in the record, the principles on which the record is to be formed are next to be considered.

146. Much that has already been stated in paras. 10—13 regarding the laying down of boundaries is applicable here. The process is essentially judicial; it is judging between man and man; but all authoritative decision should be avoided as much as possible. The great advantage of the procedure is that the Settlement Officer comes amongst the people as their friend, and peace-maker, rather than as their Judge. He does not ordinarily interpose between two parties when their passions are inflamed by the animosity of a fierce dispute or the anxiety of a protracted law-suit, but his first object has been to fix a moderate Assessment, and to lay restrictions on a right possessed by the Government, which they all acknowledge and consider sacred, and for moderation in the exercise of which they are grateful. Having successfully accomplished this, and thereby conferred on them a new and valuable property, he calls upon them, whilst their minds are calm and their best feelings brought into action, to come to an agreement on all points likely to produce disputes amongst them; he then reduces the terms of the agreement to record, and gives to the record the stamp of Judicial authority. The task is a delicate one, and he must be very careful lest in the attempt to prevent disputes, he excite them, and lest, whilst endeavouring to allay animosities, he only inflame them.

147. The Settlement Officer will find his ends best answered, by

doing every thing as much as possible through the people, and deciding nothing himself that he can avoid, and also by being most careful that every minute feature of a tenure and every possible bearing of a right is fully recorded.

148. By making the people do everything, he will find the work easier as well as better done, than if he attempted to do it himself. He requires the assistance of a few subordinate Officers, who should be men of intelligence, and of local experience and influence, but it is by no means necessary that they possess judicial powers;—indeed it is on many accounts preferable that they do not possess such powers. Pergunnah Officers, such as Tuhseeldars, Tuhseel Mohurrirs, Canoon-goes, or even good Putwarees are often the best persons he can employ. To such persons it should be fully explained that a complete record of every thing regarding the Village is wanted, and then they should be desired to sit down with the Villagers and make the record. If any difficulty or difference arises, it should be at once brought to the Settlement Officer, who should endeavour to accommodate the matter if possible, and, if all his efforts fail, he should lay it aside for future determination by assessors in the mode described above in para. 13, as sanctioned by Sec. 8, Reg. IX. 1833.

149. Completeness of record can only be ensured by great vigilance on his part. The Villagers are themselves reluctant to lay open to public scrutiny the internal economy of their Village. They are distrustful, and slow to appreciate the motives which lead to the enquiry. The strong, the crafty, and the dishonest wish to avoid a proceeding which will tie their hands, and close every door against future encroachment and intrigue. Again, the process is a laborious one, which the persons employed in the formation of the record are apt to slur over. Each peculiarity of the tenure probably has to be elicited by repeated questions, and the expressions to be very carefully adjusted so as exactly to meet the case. The natives of this country, and especially those in official employ, as well as all persons who work for show and effect rather than from principle, are peculiarly prone to inaccuracy and slovenliness. Here then all depends upon the Settlement Officer. By well selecting his Agents, and thoroughly tutoring them, and by making gradations of scrutineers, he may lessen

his work or increase its polish, but all must ultimately centre in himself. He must understand the subject himself thoroughly; he must accustom his mind to classify and methodize his work; he must learn to detect the weak or incomplete points of a statement; he must call into practice all these powers with unremitting watchfulness and diligence:—above all he must be actuated by a simple desire to promote the best interests of the people; and, by the uniform and conciliating exhibition of this feeling, he must win their confidence and attachment. In proportion as he possesses these qualifications he will be entitled to the character of being a good Settlement Officer.

150. Some parts of the process materially effecting the exercise of the proprietary right are not altogether Judicial, but depend also on the discretion of the Settlement Officer, acting under such orders as he may receive from the Government.

151. It is never obligatory on a proprietor to engage. It is in his option to decline to engage with or without reason assigned, in which event, if he be the sole proprietor, he will receive his malikanah, and the best arrangement that circumstances admit, will be made for the Estate. But when there are several proprietors, all of whom are desirous to enter into direct engagements with the Government, a certain power of selection rests with the Government. The security of the public Revenue greatly depends on the judgment shown in the selection, and it is therefore equitable that the Government should have the power of influencing the determination.

152. It has already been stated in Para. 110, that, when it has been judicially determined that there are two separate heritable and transferable properties of different kinds, i. e. in a Talookdarree Mehal, it is left to the Government* to determine which of the two parties shall be admitted to engagements.

153. A like power exists† when the properties in the Village are of the same kind, i. e. in co-parcenary Mehals, save that in this case

* Clause 1, Section 10, Regulation VII. 1822.

† Clause 3, Section 10, Regulation VII. 1822.

the interests of the several parties being closely united, it becomes the more necessary to have "due advertence to the wishes of all the co-parceners and to the past custom of the Village."

154. When there are many co-parceners, it is usual to select one or more from their number, and to arrange that the others should pay their revenue through them to the Government. All the co-parceners are Malgoozars or Putteedars,* but the persons admitted to the engagement are the Sudder Malgoozars and are commonly called Lumburdars. It is most important rightly to determine the relations between the Putteedars and the Lumburdar.

155. It may be so arranged that the Putteedars,† should pay a fixed sum to the Lumburdar who should be bound in his own person, and in his own property only to make good the demand of Government. Such seems to have been originally the nature of the arrangement in the province of Benares,‡ when the permanent Settlement was formed there. Under it, the Putteedars would become subordinate proprietors of the sort already described in Para. 118, but entitled to separation of their property and to direct engagement with the Government, whenever they might claim it.

156. In the ceded and conquered provinces, and generally in all Settlements made under Regulation VII. 1822, it has been more usual to constitute the Lumburdar the representative of the whole community, or of a certain portion of it, as of one Thoke, or Behree, or Puttee. He becomes thereby bound to collect from the co-parceners, whom he represents, their quota of Revenue, and to pay it into the Government Treasury. The primary demand from the whole portion of the community, which he represents, is made upon him, and he is responsible for it in his own person and property. He is also competent to recover by summary suit§ from his co-parceners their quota of the revenue. In case of default or insolvency of the Lumburdar, it

* Section 2, Act I. 1841.

† Clause 8, Section 10, Regulation VII. 1822.

‡ Sec. 17, Cl. 1. Reg. II. 1795, and Section 10, Reg. XXVII. 1795.

§ See paras. 35 and 36. Cir. Order Sud. Board of Rev. No. II, and Directions for Collectors, para. 258.

is in the option of the Revenue Authorities to proceed separately against each Putteedar, or to hold the whole Community to their joint responsibility, and to bring to sale the entire Mehal.

157. In selecting Lumburdars in villages where there are many sharers, it is of importance to take an equal number from each Thoke or Puttee, if possible; otherwise discontent is likely to arise among the unrepresented portion of the brotherhood. The number should be as small as is compatible with due security to all the sharers against being defrauded in the account. The most substantial men of the community should be chosen for the office, as far as this can be done with due reference to the above points.

158. In some instances the Lumburdar will be remunerated by a percentage on the collections from the Village, whilst in others he will be held sufficiently compensated by the influence and consideration, which the post confers upon him. In some cases the office will be altogether elective; in others it will be hereditary—provided the heir is capable. On all these points the wishes of the community should be consulted, as much as possible.*

159. It remains to point out the way in which the record of rights is to be formed. Uniformity is here most necessary. The information must be thrown into one form, so that with little practice every one may be able to find directly what he is in search of. A man may be possessed of much valuable information, and may have taken the pains to place this information on record, but unless his record be formed on some generally acknowledged plan, comparatively few will be able to avail themselves of it. This is more strongly the case when many agents, acting under one superior, are at work over the face of an extensive country collecting and digesting similar information for the

[* In the re-settlement rules, provision has been made for an allowance of 5 per cent. on the Government Jumma, to be realized by Lumburdars. This should be stipulated even where the Lumburdar may be sole owner; as the property may pass into the hands of two or more persons, when the rule would come into force. The number of Lumburdars should be as small as possible, see C. O. Sudder Board of Revenue, No. 14, dated 2nd September, 1856; and paras. XLIII and XLIV. Scharunpore re-settlement instructions. Appendix XX.]

use and satisfaction of that superior. They must so arrange their information that their common superior may readily understand it, and judge of it. But uniformity is especially of importance in a proceeding like that now under consideration. The record of rights is not to answer a temporary end, or to exhibit, as in the case of assessment, to the satisfaction of superiors, that a certain operation has been judiciously performed. The record is to be permanent; it is to be as it were the charter of rights, to which all persons, having an interest in the land, or seeking to acquire such interest, are to appeal. It is to be the common book of reference to all officers of Government in their transactions with the people, to the Collector, to the Magistrate, and above all to the Judge. It is hence of the utmost importance that it be drawn out on some regular plan. The Settlement Officer will not, therefore, consider this an unimportant part of his duty. It is to a certain extent mechanical, and therefore when once mastered is capable of easy application to all cases which may arise. It is very true that an incomplete or inaccurate record is worthless, however regularly it may be compiled; but it is also true that the most accurate and perfect record, if irregularly and carelessly compiled loses almost all its value.

160. The following detail explains the method in which the record of rights is to be formed, and as the whole settlement proceedings affect the rights of all the persons concerned, the papers before mentioned will be here recapitulated, and all documents enumerated, with which the Settlement Officer is necessarily concerned.

161. The papers are partly Vernacular and partly English. The vernacular are for each village, and constitute what is usually called the settlement Misl,* and are as follows :—

* A specimen Settlement misl in Oordoo, lithographed in Quarto, so as exactly to represent how the MS. should be formed, was published at Agra in 1847, and an English translation, 1 Vol. 8vo. p. 246 appeared in the same year. The compilation is illustrative not only of the mode of forming the record, but also of the different tenures, which are usually the subject of record. It shows the mode of recording rights in a Zemindaree, as well as in a Putteedaree Estate, and in the latter the several Puttees are supposed to be so constituted as to illustrate the most common forms of Bhyacharuh Tenure.

162. I. The proceedings at the time of deciding and marking off the boundaries, forming a Misl of itself with its separate list. In this will be comprised the sketch of the boundaries. (para: 15, and Appendix, No. II.*)

163. II. The papers made over by the Surveyor, consisting of the Shujruh, (para: 29, and Appendix, No. IV.) and the Khusruh, (para: 29, and Appendix, No. V.†)

164. III. The proceedings at the time of assessment, containing the village statement, (para: 53, and Appendix, No. VII.) the Memorandum furnished from the Collector's Office, (para: 53,) and the Durkhast, (para: 58, and Appendix, No. IX.) with a closing Roobucaree, (para: 72.)

165. IV. The Khuteonee or Moontukhub Asameewar. This is an arrangement of the fields in the Khusruh, so as to bring all those belonging to each Thoke, or Puttee, or person, together. The primary arrangement is according to the Thoke or Puttee, the secondary according to the person. Specimens of them will be found in the Appendix, No. X. A. and B. This is a most important paper. Each Thoke and each Puttee must be distinctly shown, and the Putwaree should be answerable that each field and each person is shown in the proper place.‡

166. V. The Teerij Asameewar. This is an abstract of the foregoing, giving the total land held by each person in each Thoke or Puttee, without any enumeration of the fields. Specimens will be found in the Appendix, No. XI. A. & B.

[* The sketch of boundaries is not required in Revisions of settlement where there is no professional survey.]

[† The Shujruh and Khusruh, as stated above, are under the present practice prepared by the Settlement Officer, and not by the Surveyor. The form of Khusruh now in force will be found in C. O. No. 12, dated 26th August, 1856. Appendix XX.]

[‡ The forms of Khutconee and Teerij now prescribed will be found in the C. O. quoted in the preceding note.]

167. VI. The engagement entered into by the Malgoozars and coparceners, otherwise called the administration Paper, and in the vernacular, the Ikrarnamah or Wajiboolurz. In co-parcenary Mehals, this is the most important of all the papers, for it is intended to show the whole of the constitution of the village. The principles on which it is to be compiled have been already laid down in paras. 146—149. No specimen is given, because it has been found that the mention of any specimen leads to its too general adoption as a form, whereas it is not to be expected that any one form should suit more than a very few cases. It is better to enumerate the principal topics on which the paper should be explicit, so that the Settlement Officer may see that no necessary subject has been overlooked. The paper should contain complete information on the following points.*

1st. The mode of paying the Government Revenue,—whether according to ancestral right or according to village custom;—if the latter,—what is the nature of the custom?—whether the distribution be made equally per beegah on the several holdings, or on a fixed valuation of each, or upon ploughs, or in what way?† The shares of holdings should be enumerated, with the extent of land in each and the jumma of each, if fixed, also the rights of the coparcener, and the agreement of the community regarding the pre-emption of shares.

2nd. If the holdings are in common, it should show how, and under what circumstances, and to what extent separation of interests

[* “For facility of reference, the Wajiboolurz, should be divided into certain uniform headings; but the greatest care must be taken to avoid the common error of filling up these headings in a stereotyped manner for all villages and all tenures. Speculative provisions, not required by existing rights and usages in the communities, should be strictly excluded. This caution is especially applicable to the cases of Putteedaree, imperfect Putteedaree, and Bhyacharrah Estates.” Section XXXIII. Seharanpore Rules. App. XX.]

[† “What is matter of distinct engagement, fixed for the term of the Settlement in like manner as the amount of the Government jumma is fixed, should be clearly distinguished from what is merely a record of rates and payments as at the time existing. The latter should be recorded thus: ‘*The payment found to be at this time made for—is—; but this sum remains open to further arrangement according to law.*’” *Ibid.*]

may take place.* If the holdings are in severalty, it should show whether re-allotment of the land according to the shares, or re-adjustment of the jumma on the holdings may be at any time made; and if so, under what circumstances, upon what principles, and in what manner.

3rd. If the holdings be in severalty, and especially if their extent depend on village custom and not on ancestral right, a genealogical tree, or specification of ancestral shares should not be admitted without full explanation of the object of such a record, and of the uses to which it is to be put.—No such record should be allowed, except at the clearly expressed desire of the majority of the community, and any protest which may be made against it should be carefully noted at the same time. The paper should show how the claims of proprietors and cultivators are to be adjusted when any of their land is taken for public purposes, cut away by the encroachment of a river, or otherwise lost, and how land gained by accretion from a river is to be disposed of.

4th. As regards the Lumburdars, i. e. the persons who engage with the Government on behalf of the rest, it should state their functions, and powers, and the advantages to which they are entitled in virtue of their office,—whether fees, or percentage on Revenue, or whatever it may be; and it is always better that there should be some ostensible and tangible remuneration. It should show how they are selected, and how they may be removed, and how their successors are to be chosen.

5th. As regards the Sayer, it should enumerate the items, and state how they are to be enjoyed. The rule regarding fruit or timber trees should be especially noted, and where the trees are few and valuable an enumeration of them is useful.

[* As regards partitions at the time of revision of settlement, Rule XI, for Goruckpore provides as follows:—

“Perfect partitions of Mehals, with entirely separate responsibilities, will not be denied when plainly and spontaneously called for by any party possessed of a clear and defined share in an estate; but such partitions should not be needlessly encouraged by any act of the Settlement Officer.” App. XX.]

6th. All rights of irrigation should be described, and specified, as well as the ownership of wells,* artificial reservoirs, &c.

7th. As regards culturable waste land, it should be stated whether this is to continue common pasture land, or is liable at any time to be broken up and cultivated, and, if so, by whom partition can be claimed, and on what principle it is to be made.

8th. It should enumerate the Village Servants, their fees and allowances, and especially the village watchmen and the fees to which they are entitled,—whether from the Zemindars or traders, or the inhabitants at large, or from travellers who may rest with their goods in the village by night.†

9th. The signatures of all the Lumburdars and as many as possible of the Puttecdars should be attached to the paper, and it should also be attested by the Putwaree and the Canoongoes, and be always read out before the Settlement Officer in open Court and in presence of the subscribing parties, and should be tested and approved by him, and receive his signature in full.

168. VII. The Jumah-bundee. (See Appendix, No. XII.) This is intended to regulate the transactions between the cultivators and the Lumburdars.‡ The entries in many respects correspond with those in the Khuteeonee, No. III., but it is of importance that it be drawn

[* See note above on para. 128.]

[† In the Seharunpore re-settlement rules, Section 39, it has been laid down that "Putwarees will, for the future, ordinarily receive 3 per cent. on the collections of the Jumah-bundee (exceptional cases of a higher rate being noted in the Settlement Report) to be paid by the Zemindars themselves." And in the Goruckpore rules, Section 16, it has been provided that "in order to make the Putwaree's salary keep pace with the advance of cultivation, and consequently of labour in the village accounts, yet not to fluctuate with every yearly change of collection, a quinquennial adjustment of salary will be provided for in the Wajib-o-lurz, at 3 per cent. on the average rental of the past years." App. XX.]

[‡ Para. XXVIII. of the Seharunpore Instructions provides that the Jumah-bundee is to be prepared simultaneously with the Khuteeonee. Where this may not be practicable the course prescribed in C. O. H. H. is to be followed. See App. XX.]

out afresh in the form here prescribed at the close of the proceedings, and it should be made known that the Zemindars will be bound by what it contains. It will show the name of every cultivator, the fields he cultivates, their size, the rate and amount he is to pay, and the crop then growing. The primary arrangement will be under Lumburdars; and first will come the seer of the Lumburdars, then the seer of the Putteedars, then subordinate holdings (para. 118,) and then the fields cultivated by Tenants at fixed rates, and by Tenants at will. This is a very important document, because it is the basis of the Putwaree's annual papers, and is in fact the first of the series, on which account it is given in Hindi, the language generally used by Putwarees. If the payments from the seer are by a rate (bach,h), that should be stated, and no money payment shown. Care must be taken that the proprietors, whether Lumburdars, or Putteedars, do not enter more as their seer, than is really the case. Where a money rate is shown upon the seer less than the fair rent of the field, it will only hold good so long as the existing proprietors remain in possession, and if the proprietary right pass from them by transfer or by public sale for arrears of Revenue, it will be liable to re-adjustment* by mutual agreement between the purchaser and old proprietors, or by assessors. When the document has been prepared, it should be made public in the village, and pains taken that every Cultivator be apprized of the entries regarding himself. All objections to the entries, however made, should be patiently heard and decided upon.† Finally the document should be attested by the Putwaree and Canoongoes, and signed in full by the Settlement Officer, and an attested copy should also be lodged with the Putwaree.

169. VIII. The final Roobacaree, or proceeding; containing a brief abstract of all the proceedings regarding the Mouzah, and declaring that all has been done under the power vested in the Collector by Regulation VII. 1822, and is to be considered as possessing the weight of Judicial Authority.

* See Sections 7 and 10, Act I, 1841.

[† "The entries of the Jumah-bundee which concern each individual, whether proprietor or non-proprietor should be explained to him; and the whole document openly discussed in the village, and disputes reconciled or adjudicated before the document is accepted as correct." Sec. 31, Seharunpore rules, App. XX.]

170. The English documents will consist of the following :—

171. I. The professional Map, with the statement on the face of it, prepared by the Surveyor, and already described in paras. 26—28.

These maps should be numbered and arranged according to the final numbering of the Mouzals, determined as in para. 45. They should be bound up in volumes of convenient size by Pergunnahs, and the Pergunnah Map (para. 42) placed in the commencement of each volume, or series of volumes, if there are more than one to a Pergunnah.

172. II. The statement of villages about to come under settlement, (para. 54, and Appendix, No. VIII.) as well as any rough Map which may have been prepared on the plan noticed in para. 55, should always be carefully preserved and placed on record, however rough they may be. Reference to such documents may afterwards explain the real ground of a questionable proceeding, or lead to the exposure of a suspected error.

173. III. The village statement, (see Appendix No. XIII.) This document consists of 3 pages A. B. and C. The mode of filling up pages A. and B. has been already described in para. 73. The third page C. will contain a statement of the responsibilities, taken from the administration paper (para. 167, No. VI.)

174. It will be observed that there are two sets of these papers, one for Zemindaree Estates, and the other for Bhyacharuh Estates. The difference is in the third page C. and from inspection it will be evident that the former, or Zemindaree papers are for Estates, in which the Sharers are bound to pay a certain fraction of the Jumma, (expressed in parts of a Rupee or a Beegah,) to which their interests in the Estate are made to conform: whilst the Bhyacharuh papers are for Estates, in which the Sharers possess certain portions of the land, to which the Government demand upon them is made to conform.

175. Some difficulty may be experienced in determining how to show those tenures, which have been before denominated Imperfect

Putteedaree, and where the payments are made Beegah-dam or Dharbach,^h (see para. 89.) This depends on the agreement made at the time of settlement. If the custom is maintained, and the extent of the several holdings continues to be the measure of the interest of each proprietor, whether the land in common be or be not divided, then the Bhyacharuh form should be used. If the custom is relinquished, and immediate steps taken for partitioning the village according to ancestral shares, the Zemindaree form should be used. These forms should be bound up by Pergunnahs, like the village Maps.

176. IV. The General statement in acres of the Pergunnah,—(Appendix, No. XIV.) see para. 74.

177. V. The Annual Jumma Statement of the Pergunnah,—(Appendix, No. XV.) see para. 75.

178. VI. The Statement of Village Police—(Appendix, No. XVI.) Fuller mention of this will be found hereafter in paras. 190 to 195.

179. VII. Statement showing the tenures on which the Mehals are held, (Appendix No. XVII.) This classifies the tenures under the heads of Zemindaree, Putteedaree, and Bhyacharuh. In the Zemindaree and Putteedaree columns, should be entered all those for which Zemindaree village papers No. III. have been prepared; those being shown as Zemindaree, where all the lands are held in common, and those as Putteedaree, where the lands have been divided, according to the proportion in which the Jumma is paid. In the Bhyacharuh column should be entered all those where the payment of the Jumma is regulated by the extent of the holding in the village. Imperfect Putteedaree mehals, which are not Bhyacharuh, should be classed under the head of Zemindaree or Putteedaree, according as the part held in severalty, bear such proportion to the part held in common, as to lose or retain the distinctive features of the one or the other.

180. The object of this paper is to show in a concise form on what tenure each mahal is held. This circumstance materially affects the mode of procedure in Civil suits, as well as the process for the realization of the public demand.

181. In order to illustrate the bearing of this distinction on the proceedings of the Civil Courts, the Circular Orders of the Sudder Dewanny Adawlut are given in the Appendix, No. XVIII. It will there be seen that in Bhyacharuh Estates, where the interest of each sharer consists in the right to a certain portion of land, suits must be laid for certain fields claimed, and that in cases only, where the interests consist of undivided fractional portions of the whole, can the suits be laid for such portions—without specification of fields.

182. This distinction is also of importance in determining the process* for the realization of the land revenue. In all Puttecdaree, and in all Bhyacharuh estates, where the holdings have been separated, and each person manages his own holding, the separate sale or transfer of such holding is allowed for the purpose of realizing the balance due from it. But in Zemindaree estates, where there is no such separate possession, the whole Mchāl is jointly responsible for the whole Revenue.

183. The only documents, which it is necessary to send to Government are the General Statement in Acres, Appendix, No. XIV ; the Annual Jumma Statement, Appendix No. XV. ; and the Police Statement, Appendix, No. XVI. These should be accompanied by a report, describing the Pergunnah or district, giving its previous history, and explaining the mode in which the assessment has been fixed, with remarks regarding the prevailing tenures, and other subjects of interest.

SECTION VI.—*Police.*

184. The Police is a subject of such importance as to require separate notice.

185. Under the Native Governments, the proprietors of the land were almost the only preservers of the public peace within the limits of their Estates. So far as there was any police at all, it was maintained by them, and its maintenance was considered a part of the

* See Act I. 1841.

obligations attaching to their property. Under the British Government, a separate Police has been organized, but the proprietors have not thereby been absolved from their responsibility. Independently of that aid, which every member of a social body is bound to render towards the safety of the whole, the village proprietors* are held specially responsible under heavy penalties that all crimes occurring on their lands should be reported to the proper officer, that no bad characters find protection and countenance on their estates, and that they use their utmost endeavours to prevent† as well as to detect crime. On failure duly to discharge these liabilities, they are subject‡ to fine or forfeiture of estate, and they are liable to prosecution§ in the Civil Court for recovery of the value of stolen property, brought into their estates with their connivance.

186. The Settlement Officer is bound to provide that nothing in his arrangements occur to weaken this responsibility, but that on the contrary every thing be so disposed as to give free scope and effect to the power, which the Zemindars necessarily possess for giving efficient aid to the police.

187. His first care will be to provide as already mentioned in para. 62, that his assessment be not so fixed, as to afford excuse, or inducement to protecting criminals for the sake of the price they pay for protection. Instances have been known, where the execution of a band of Thugs, or the suppression of cattle-lifting has caused the sale of an estate and compelled reduction of the Jumma. Errors of this sort may have occurred, when assessments were fixed without reference to the capabilities or circumstances of a village; but there can be no excuse now for such an error. If illicit gains of this sort have formed an asset of the estate, it ought not to remain unknown to the Settlement Officer, nor should he fail to point out to the Zemindar the criminality and danger of his conduct, and at once to remove all excuse for it by reduction of the Jumma.

* See Sec. 2, Reg. VIII. 1814, Cl. I. Sec. 14, Reg. XX. 1817, Cl. 6 and 9, Sec. 20, Reg. XX. 1817.

† See Sec. 20, Reg. XIV. 1808.

‡ See Sec. 3, Reg. XXXV. 1803, and Reg. VI. 1810.

§ See Sec. 19, Reg. XIV. 1807.

188. When the Zemindars are themselves the criminals, as is sometimes the case with certain classes, such as Goojurs, Mewatees, and Mhairs, their reclamation from these vicious courses, and their future pursuit of an honest livelihood greatly depend upon the Settlement Officer. Villages belonging to such persons will generally be found poorly cultivated, nor ought an assessment proportionate to the capability of the soil to be fixed upon them. If the land of each person be moderately assessed and his interest in it clearly defined, he will not be slow in finding out that his profit lies more in the improvement of his property, than in neglecting it for the hazardous pursuit of plunder. This may not be at once the case. It will require continued vigilance on the part of the Magistrate, and perhaps some examples of destruction of property by sales of Estates for arrears of Revenue, before the lesson be learned. But the labours of the Magistrate will be lightened, and the force of the examples increased by judicious arrangement on the part of the Settlement Officer. If the assessment be too heavy, or rights undefined, the progress made in the moral reclamation of the people cannot but be slow.

189. The effect of the Settlement is most striking in diminishing or rather terminating one class of crimes, which used to be common and very pernicious in their consequences, viz., affrays on account of land. The difficulties of bringing a suit regarding land to adjudication, and the risk of making good in the Civil Courts a really just right, were formerly so great, that resort was frequently had to blows and violence, as the readiest or almost the only means of bringing the dispute to a termination. If the Settlement has succeeded in determining and recording every right, and thus placing it in the power of every man easily to prove his right, the incentive to the exhibition of force is removed, and all the evils resulting from such a course avoided.

190. But the state is bound not only to afford inducement to industry and peaceful habits, but also to provide the agency for the suppression of crime. The state, as the great landlord of the country, is bound to see that provision is made for the security of the agricultural population. This provision is made in the form of an abatement of the public demand sufficient to provide village watchmen for

the agriculturists, and all who are immediately connected with them. One Watchman or Chowkeedar, for every 60 houses, and an Officer whose special duty it shall be to report to the Thannah, all offences which have occurred within the village or a certain circle of villages, is the establishment of village Police, which is generally considered adequate. These should be remunerated in the mode that is customary. A Jagheer of about 3 acres of average land to a Chowkeedar and of 2 acres to the reporter, is generally accordant with the village Custom, and found to be sufficient to afford a good livelihood. It has also the recommendation of being a joint contribution from the Zemindar and the Government. The former gives the land, the latter the assessment on the land; the man becomes the servant of both, and the efforts of both the Zemindar and the Government, are so far combined to preserve the public peace.

191. Wherever this arrangement is made, the Settlement Officer should be careful to record the number of the fields constituting the Jagheers, and to see that the men have possession of them. The Zemindars should also in their administration paper bind themselves not to interfere with these lands, and should acknowledge their sense of the responsibilities attaching to them for the maintenance of the Police. A distinct and full note should also be made of all the dues to which the Chowkeedars are entitled from the inhabitants of the village, whether of grain, clothes, or money. Where these are considerable, they will be taken into account when fixing the size of the Jagheer.

192. In some places the amount of the Chowkeedar's remuneration has been fixed in money at 2 or 2-8 or 3 Rs. the month, and the whole sum thus fixed has formed a deduction from the Government Jumma, and is paid over to the Magistrate, for distribution to the Chowkeedars through the Thannah Police. *This arrangement tends to weaken the whole system of village responsibility. The Zemindar cannot feel any responsibility for the good conduct of an officer with whom he has no concern, whilst the Chowkeedar is apt to become a kind of spy on the Zemindar. A spirit of antagonism springs up between the Zemindar and Chowkeedar, and the feelings of the former are arrayed against the village police, rather than swayed to co-operate*

*with them. The Chowkeedars are liable to become nothing more than ill-paid, and therefore disreputable and inefficient Burkundazes.**

[By the orders now in force, Rule XXXIX. of the Seharunpore re-settlement instructions, a "fixed and uniform allowance of three rupees per mensem," (ordinarily in the ratio of one Chowkeedar to every sixty enclosures or Ihatuks), has been prescribed by the Government for each Chowkeedar as a part of the arrangements of every new Settlement. This amount will be paid by the Zemindars, six months in advance, with the first Kist of each Harvest.]

193. The mere watch and ward which can be maintained through the instrumentality of the Chowkeedar, is but a small portion of the beneficial effect which is sought to be derived from the village police. The Chowkeedar should be the Agent for maintaining a strong preventive control over the loose characters of the village and of the neighbouring country, and he should also be the means of detecting and apprehending criminals. In both these operations the aid and countenance of the Zemindars are essential, and every effort should be made to adapt the measure so as best to call them forth.

194. In large towns where there is a commercial or manufacturing population, it will be found that if the provisions of Reg. XXII. 1816, have not been introduced, there is some plan organized amongst themselves for their protection. Either watch is kept by themselves alternately, or Chowkeedars are maintained by dues of some kind or another. The custom, whatever it is, should be ascertained and recorded. If it be evidently inadequate, efforts should be made through the chief men, either the Mohulladars or the Heads of each trade, to raise the standard of remuneration, but the Settlement Officer possesses no power of coercion for this purpose.

195. The fullest particulars regarding the police in the Villages and in the towns, should be furnished to the Magistrate, and an abstract return in the Form Appendix, No. XVI. should be sent with the Settlement report to the Government.

[* The principle laid down in the sentences in italics has been modified by the existing rule which, is given in the following paragraph.]

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# APPENDIX.

## APPENDIX, No. I.—*Vide Para. 7.*

*Alphabet proposed to be used in the conversion of names from the languages of the Country into English.*

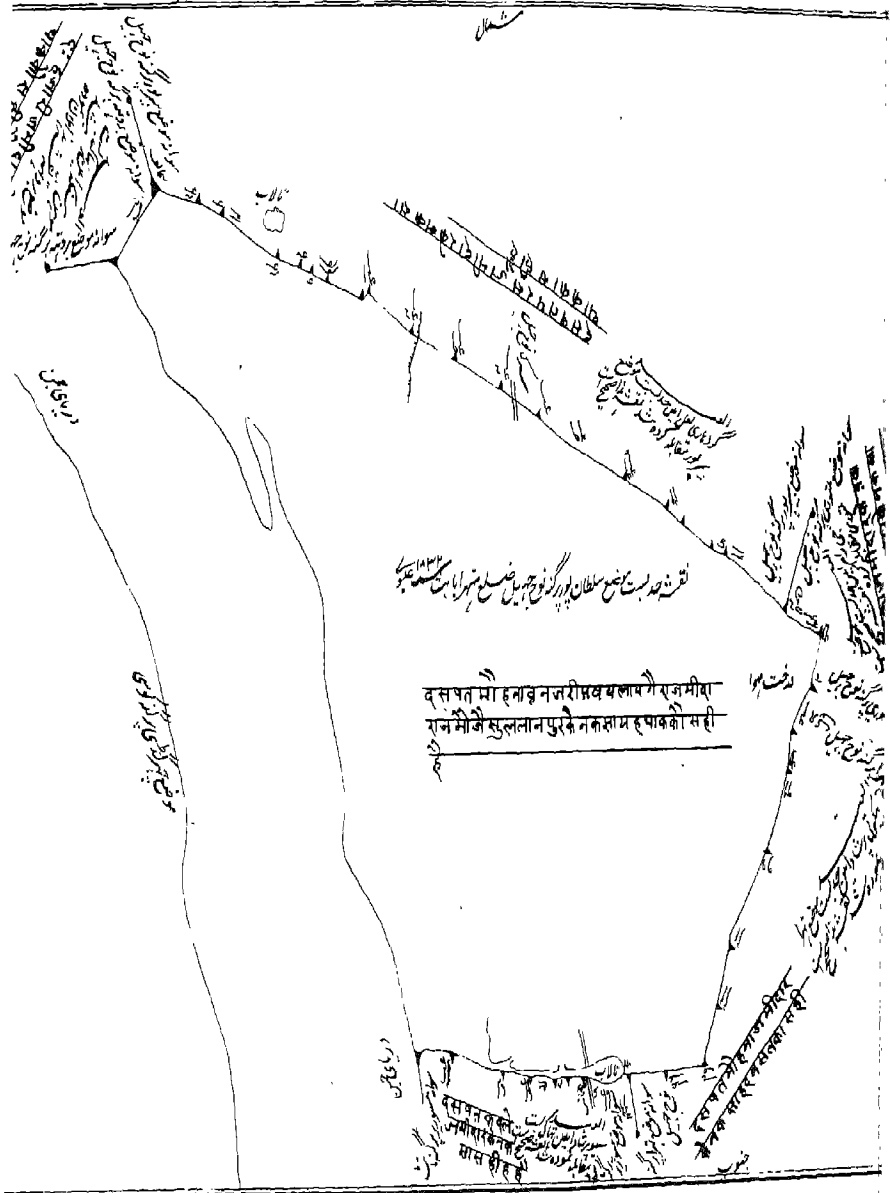
|             |                |                   |   |       |    |
|-------------|----------------|-------------------|---|-------|----|
| 1 A.        | a. ....        | Atmanugur, ....   | आ | ..... | ا  |
|             |                | Alumpoor,.....    | ع |       |    |
| 2 Ai.       | ai. ....       | Ailwul, ...       | ऐ | ..... | ای |
|             |                | Aishnugur, ...    | ع |       |    |
| 3 B.        | b. ....        | Bareepoor, ....   | ब | ..... | ب  |
| 4 B,h.      | b,h. ....      | Bhuwaneepoor,...  | भ | ..... | بھ |
| 5 Ch. Ch,h. | ch. ch,h. .... | Chichura,.....    | च | ..... | چ  |
|             |                | Ch,hipagurh,...   |   |       |    |
| 6 D.        | d. ....        | Datanugur, ....   | ड | ..... | د  |
| 7 D,h.      | d,h. ....      | D,hurumpoor, ...  | ढ | ..... | دھ |
| 8 E.        | e. ....        | Ekeesgurh, ....   | ऐ | ..... | ای |
| 9 Ee.       | ee. ....       | Eeshwurnugur,...  | ई | ..... | ای |
|             |                | Eedgurh,.....     | ع |       |    |
| 10 F.       | f. ....        | Fureedpoor, ....  |   | ..... | ف  |
| 11 G.       | g. ....        | Gunga Saugor, ... | ग | ..... | گ  |
| 12 Gh. G,h. | gh. g,h. ....  | Ghazeepoor, ....  | घ | ..... | غ  |
|             |                | G,hainjor, ....   |   |       |    |
| 13 H.       | h. ....        | Huveleeshuhur,... | ह | ..... | ه  |
|             |                | Hurjinspoor,..... |   |       |    |
| 14 I.       | i. ...         | Indurgurh,.....   | ई | ..... | ع  |
|             |                | Ilumbazar,.....   | ع |       |    |
| 15 J.       | j. ....        | Jahulgurh,...     | ज | ..... | ج  |
| 16 J,h.     | j,h. ....      | J,harundeh, ..    | झ | ..... | جھ |
| 17 K.       | k. ....        | Kunkurpoor,.....  | क | ..... | ک  |
|             |                | Kakdeh, .....     |   |       |    |

|              |                |                    |   |       |    |    |
|--------------|----------------|--------------------|---|-------|----|----|
| 18 K, h. Kh. | k, h. kh. .... | K, hurukpoor, ...  | ख | ..... | خ  | که |
|              |                | Khalisnugur, ...   |   |       |    |    |
| 19 L.        | l. ....        | Lalgurh, ....      | ल | ..... | ل  |    |
| 20 M.        | m. ....        | Milnatabad, ....   | म | ..... | م  |    |
| 21 N.        | n. ....        | Nurayunpoor, ..    | न | ..... | ن  |    |
| 22 O.        | o. ....        | Olanugur, ....     | ओ | ..... | او |    |
| 23 Oo.       | oo. ....       | Oondes, ....       | उ | ..... | او | آ  |
|              |                | Oostadpoor, ....   |   |       |    |    |
| 24 Ou.       | ou. ....       | Oushandeh, ...     | औ | ..... | او |    |
| 25 P.        | p. ....        | Poepulgaon, ....   | प | ..... | پ  |    |
| 26 P, h.     | p, h. ...      | P, hoolnugur, ...  | फ | ..... | ف  | په |
| 27 Q.        | q. ....        | Qasingunj, ....    |   | ..... | ق  |    |
| 28 R. R, h.  | r, r, h. ....  | Rungpoor, ....     | र | ..... | ر  | ر  |
|              |                | R, hotas, ....     |   |       |    |    |
| 29 S.        | s. ....        | Sasuram, ....      | स | ..... | س  |    |
|              |                | Sa, dutgunj, ....  |   |       |    |    |
| 30 Sh.       | sh. ....       | Sholapoor, ....    | ष | ..... | ش  |    |
|              |                | Shureef bazar, ... |   |       |    |    |
| 31 T.        | t. ....        | Tunkhadeh ....     | त | ..... | ت  | ط  |
| 32 T, h.     | t, h. ....     | T, hanagurh, ....  | थ | ..... | ث  |    |
| 33 U.        | u. ....        | Umritpoor, ....    | अ | ..... | ع  |    |
|              |                | Uleepoor, ....     |   |       |    |    |
| 34 V. W.     | v. w. ....     | Wustabad, ....     | व | ..... | و  |    |
|              |                | Vuzeerpoor, ....   |   |       |    |    |
| 35 Y.        | y. ....        | Yarpoor, ....      | य | ..... | ي  |    |
| 36 Z.        | z. ....        | Zeeafutabad, ...   |   | ..... | ز  | ظ  |
|              |                | Zalimpoor, &c.     |   |       |    |    |

N. B.—The English Alphabet having no letter capable of representing the ع Ain of the Persian, the use of this as contra-distinguished from A, E, I, or U may be indicated by a mark thus ء before or over the letter.

This scheme was adopted by the Record Committee, which was organized in 1820. See their printed Reports of August 6, 1820 and May 12, 1821. It has therefore the sanction of official authority, and is besides recommended as that which an Englishman would naturally adopt, without aiming at great refinement or accuracy.

Sketch of Boundaries of Mouza Sooltanpoor  
PURGUNUH NOH JHEEL ZILLAH MUTTRA.







RE of MOUZA SOOLTANPOOR

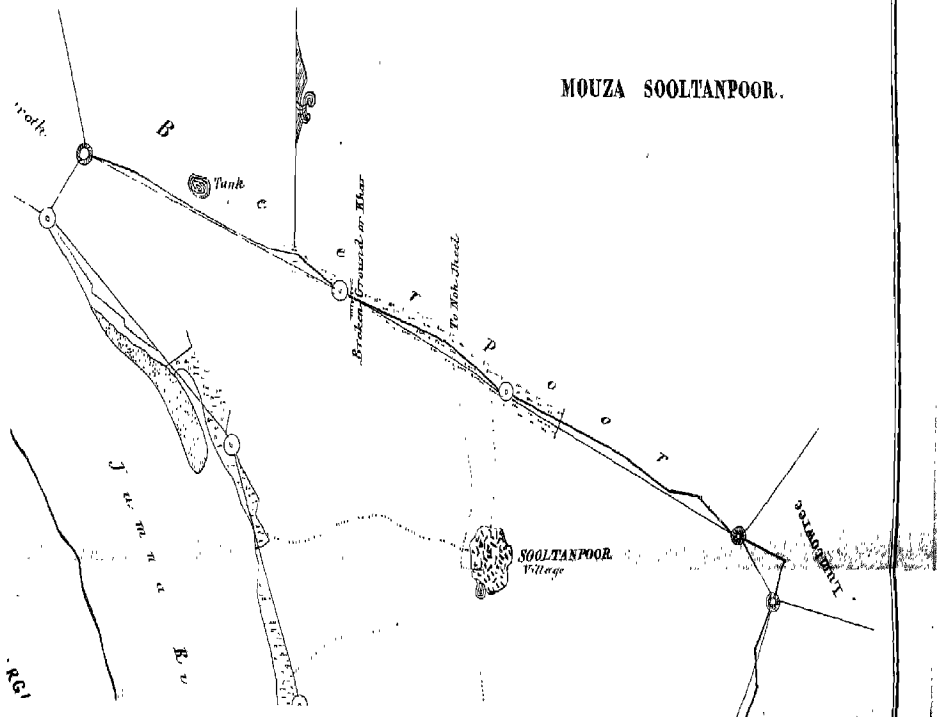
me Uslee and no Dakhilce Mouza.

PURGUNAH of NOH JHEEL.

ZILLAH MUTTRA.

| Division of Total Area                                                                                                                |       |                              | Houses                                                   |        | Wells                                               |        | Number of Acres watered by a Pucka & by a Kuchha Well. | Remarks                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------------|----------------------------------------------------------|--------|-----------------------------------------------------|--------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Detail of official Contents.                                                                                                          | Aores | Local Bag* 2566 1/2 60 Yards | Pucka                                                    | Kuchha | Pucka                                               | Kuchha | Depth of Water                                         |                                                                                                                                                                                                                          |
| including Bellow<br>men out of No<br>livestock<br>cattle & quadrupeds<br>horses<br>of fairs Palkis<br>banks & Sale Palkis<br>indaries |       |                              |                                                          | 18     | 2                                                   | 2      | 20.                                                    | Of this distribution 186 Baghus are Ban-<br>gaur & 366 Baghus Khadar land the cul-<br>tivation being divided into about 360<br>Baghus dry 30 Baghus wet and 100<br>Baghus Khadar, as shown by the Amce's<br>measurement. |
|                                                                                                                                       |       |                              | General Caste<br>of Inhabitants<br>Jats.                 |        | Pucka Well<br>costs 300<br>Rupees                   |        | Feet<br>30                                             |                                                                                                                                                                                                                          |
|                                                                                                                                       |       |                              | Number of<br>Ploughs 25.<br>Drifted 14650<br>oraving 141 |        | Kuchha Well<br>costs 20 Rs.<br>and lasts 3<br>years |        | Waters<br>sweet                                        |                                                                                                                                                                                                                          |
| Total Area                                                                                                                            | 662   | 1162                         |                                                          |        |                                                     |        |                                                        | Local Baghus<br>2308<br>3872 of<br>an acre                                                                                                                                                                               |
| Summa 947 Rupees                                                                                                                      |       |                              |                                                          |        |                                                     |        |                                                        |                                                                                                                                                                                                                          |
| Surveyed in March 1832.                                                                                                               |       |                              |                                                          |        |                                                     |        |                                                        |                                                                                                                                                                                                                          |

Scale of 20 Gunia's chain or 1/4 of a mile to the Inch





VILLAGE of MOUZA SOOLTANPOOR.

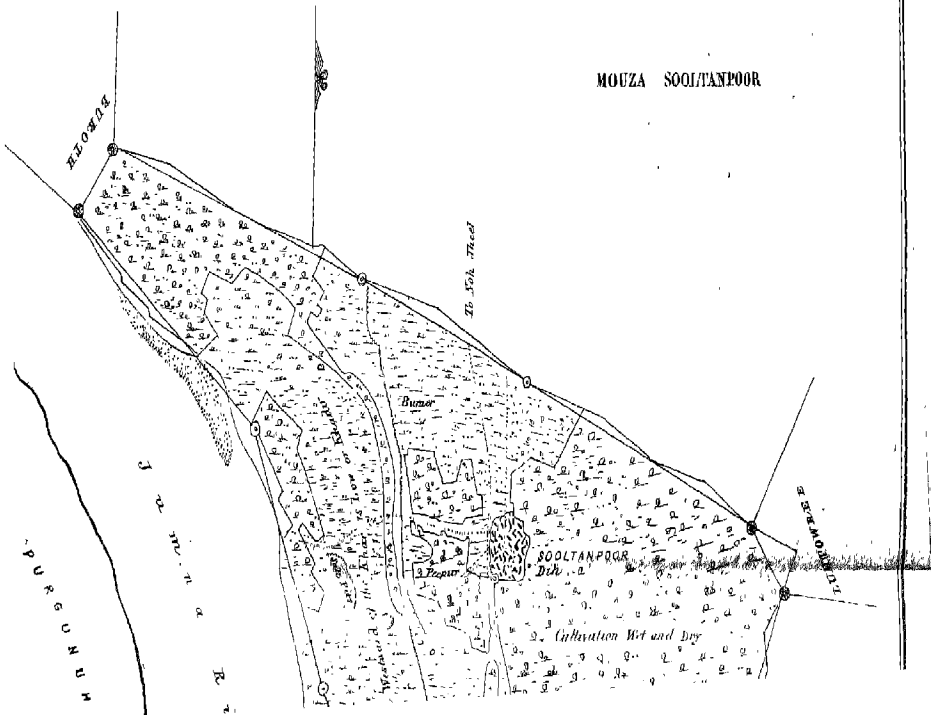
PURGUNUH of NOH JHEEL.

bring 1 Uslee & no Dakhilee Mouza.

ZILLAH MUTTRA.

| Description of Total Area                                                            |       |                           | Houses                       |       | Wells                                   |       | Depth of Water. | Number of Acres watered by a Pucka and by n/ Kuchu Well. | Remarks.                                                                                                                                                            |
|--------------------------------------------------------------------------------------|-------|---------------------------|------------------------------|-------|-----------------------------------------|-------|-----------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Detail of Superficial Contents.                                                      | Acres | Total Baggas<br>Sq. Yards | Pucka                        | Kuchu | Pucka                                   | Kuchu |                 |                                                          |                                                                                                                                                                     |
| Cultivation including fallow lately thrown out of D <sup>o</sup> fit for Cultivation | 307   | 681                       | 49                           | 4     | 2                                       | 2     | 30              |                                                          | Of this distribution 296 Baggas are Baggas & 308 Baggas Khader land, the Cultivation being divided into about 360 Baggas dry, 80 Baggas wet, and 100 Baggas Khader. |
| Barren Waste & no Quakam                                                             | 116   | 264                       | General facts of Inhabitants |       | Pucka Well Cuts 300 Rupees              |       | Feet            | 10                                                       |                                                                                                                                                                     |
| Site of Houses                                                                       | 6     | 10                        | Number of                    |       | Kuchu Well Cuts 20 Rs and Cuts 3 Years. |       | Water Sweet     | Total Baggas 2906 of 3078                                |                                                                                                                                                                     |
| Roads & Baggas ...                                                                   | 73    | 138                       | Ploughs 25                   |       | Draft Cattle 10                         |       |                 |                                                          |                                                                                                                                                                     |
| Field Boundaries                                                                     | 7     | 19                        | fencing D <sup>o</sup> 140   |       |                                         |       |                 |                                                          |                                                                                                                                                                     |
| Total Area                                                                           | 663   | 1462                      |                              |       |                                         |       |                 | on Ave.                                                  | Superior 50 Rupees.                                                                                                                                                 |
|                                                                                      |       |                           |                              |       |                                         |       |                 |                                                          | Surveyed in March 1832.                                                                                                                                             |

Scale of 20 Gunas 3 (Horn or 1 of a Mile to the Inch





Shujruh or Ameen's Field Map of Mouza Sooltanpoor  
PURGUNUH NOH JHEEL ZILLAH MUTTRA.

شجر زمین نقشه کشوری موقوفہ سلطان پور گرنہ چیل ضلعہ ہریانہ ہمارے اہل تصدیقہ ہرستہ





APPENDIX, No. V.—Vide Para. 29.

FORM OF KHUSRAH.

To all Revenue Authorities in the North Western Provinces.

Dated Agra, the 26th August, 1856.

REVENUE.  
Present.  
W. Muir, Esquire,  
Offg. Member.

In modification of the forms of Khusras Khutteonee, and Teerij, laid down in paragraph 21, of the Seharunpore re-settlement instructions, the Board are pleased, with the sanction of Government, to prescribe the following as the headings which are to be used.—

KHUSRAH.

| 1                        | 2 | 3 | 4 | 5 | 6              | 7 | 8 | 9 | 10 | 11                       | 12 | 13 | 14 | 15 | 16                                   | 17 | 18 | 19 | 20 |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|--------------------------|---|---|---|---|----------------|---|---|---|----|--------------------------|----|----|----|----|--------------------------------------|----|----|----|----|----------------------------------------------------------------------------------------------|--|--|--|--|----------------|--|--|--|--|------------------|--|--|--|--|-----------------------|--|--|--|--|--------------------------------|--|--|--|--|-------------------------|--|--|--|--|-----|--|--|--|--|-----------------------------------|--|--|--|--|-------------|--|--|--|--|-------------|--|--|--|--|---------------------|--|--|--|--|--------------|--|--|--|--|------------------------|--|--|--|--|----------------------|--|--|--|--|---------------------------------|--|--|--|--|----------|--|--|--|--|
| Number of field.         |   |   |   |   | Name of field. |   |   |   |    | Name of Thoke or Puttee. |    |    |    |    | Name, parentage, and caste of Owner. |    |    |    |    | Name, parentage, and caste of Cultivator; with length of occupancy, personal and by descent. |  |  |  |  | East and West. |  |  |  |  | North and South. |  |  |  |  | Total area by Survey. |  |  |  |  | Total area in Village beegahs. |  |  |  |  | Barren or unculturable. |  |  |  |  | Old |  |  |  |  | Lately thrown out of Cultivation. |  |  |  |  | From Wells. |  |  |  |  | From Canal. |  |  |  |  | From other sources. |  |  |  |  | Unirrigated. |  |  |  |  | Total cultivated area. |  |  |  |  | Description of soil. |  |  |  |  | Description of crop or produce. |  |  |  |  | REMARKS. |  |  |  |  |
| DETAILED AREA BY SURVEY. |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
| Culturable Waste.        |   |   |   |   |                |   |   |   |    | Cultivated.              |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    | Irrigated.               |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
|                          |   |   |   |   |                |   |   |   |    |                          |    |    |    |    |                                      |    |    |    |    |                                                                                              |  |  |  |  |                |  |  |  |  |                  |  |  |  |  |                       |  |  |  |  |                                |  |  |  |  |                         |  |  |  |  |     |  |  |  |  |                                   |  |  |  |  |             |  |  |  |  |             |  |  |  |  |                     |  |  |  |  |              |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                 |  |  |  |  |          |  |  |  |  |
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2nd.—Column 9 need be filled up only where an arbitrary Village beegah is used, not bearing a uniform relation to the Survey beegah.

3rd.—Where there is no irrigation from Canals, column 14, and where there is little or no irrigation from other sources, column 15, may be dispensed with.

4th.—In column 12 will be entered ordinarily fallow land, which has been cultivated within three years. But the term may vary; and it should be fixed in each district prior to the commencement of re-settlement operations, with reference to its special circumstances, by the Collector in communication with superior authority.



## APPENDIX, No. VI.—Vide Para. 43.

RESOLUTION OF GOVERNMENT *in the Revenue Department, dated*  
*30th October, 1837.*

1st. One of the incidental advantages contemplated in the present system of revenue survey and settlement consists in the facilities which are thus afforded for arranging the several civil divisions of the country, so as most to conduce to the convenience of the people, promote the efficiency of the several establishments, and economise the resources of the State.

2nd. With a view to call the attention of the several public functionaries to this important subject, the Honorable the Lieutenant-Governor proceeds to point out the several local sub-divisions whose limits will probably be found to require adjustment, and to mention some of the most obvious principles, which should be followed in such adjustments.

3rd. It may generally be observed, that all changes in the old established divisions of a country, are in themselves to be deprecated. They tend to break up old relations and to form new ones; they are liable to cause disarrangement and confusion in the public records and accounts; and, till they become well-known and recognized, inconvenience to the people, whom they affect, is likely to result. They should not therefore be lightly or unnecessarily made, nor should they be permitted to extend further than the necessity demands.

4th. The division of the country into per-  
 Pergunnah and Tuppah Divisions. gunnabs, and sometimes the sub-division of these into tuppahs or zillas, or some such local term, is of very ancient standing. The maintenance of these divisions is of importance, because they often serve to designate and distinguish particular mouzahs; because they have their hereditary officers, such as canoongoes, chowdrees, &c., whose local knowledge and influence may be made conducive to the better administration of the country; and because it is frequently found that the groups of villages contained within their limits present similarity of tenure, of custom, or of soil, which renders their subjection to the same local authority a convenient and desirable arrangement.

5th. It does not, however, appear that under preceding governments the limits of these divisions were always kept unchanged

Private interest or temporary purposes frequently occasioned the severance of a mouzah from one pergunnah, to which it naturally belonged, and its annexation to another more distant one. Occasionally new pergunnahs were formed, which in themselves originally constituted talookahs; but on the breaking up of the talookah the villages may have again become separate, independent estates. The local remembrance of changes such as these, is frequently maintained for long periods, and it may be easy, if otherwise desirable, to revert to the original state of things.

6th. In fixing the limits of pergunnahs, it is desirable that they be compact, within well defined limits, and, as near as may be practicable, conformable to ancient boundaries, embracing within them similar tenures or families of proprietors. Equality of size between these different divisions is not an object of any importance.

7th. It may sometimes be found advisable to unite into one pergunnah two, which are considerably intermixed, especially if there is reason to believe that they originally constituted one. In that case the new pergunnah should bear the double name, so that the trace of any local division of the country be not lost.

8th. The breaking up of a talookah, so as to throw the several mouzahs which constituted it into different pergunnahs is to be deprecated. It will, however, be sometimes found necessary to do so, when the several component parts of the talookah may be situated at a considerable distance from each other. Whatever inconvenience may be thus occasioned to the talookdar, will afford the less ground of complaint, if there is reason to think, as is generally the case, that these distant mouzahs have originally been severed from the pergunnah, to which they formerly belonged, and been united to the present pergunnah, in order to suit the talookdar's convenience.

9th. In all such arrangements great care is necessary, that the canoongoes of one pergunnah be made to deliver over to those of the other the records of the transferred mouzahs. It will also be requisite that corresponding alterations be made in the arrangement of the records in the collector's office.

10th. The most convenient time for making these arrangements will be immediately after the professional survey, before the pergunnah maps have been drawn out. The revenue surveyor will frequently be able to suggest a suitable arrangement, on which he should immedi-

ately confer with the collector. The Commissioner must be kept informed of the proposed arrangement, and with him will rest the ultimate decision regarding it. Care should, however, be taken to keep the people apprised of the intended measure. Their wishes should be consulted as much as possible, and the intended arrangement should be published for general information at the collector's cutcherry and throughout the pergunnah, a full fortnight before its adoption, so that there may be time to consider any objections which may be raised by parties whose interests are affected.

11th. When the limits of the pergunnah have thus been settled, the revenue surveyor should construct his pergunnah map, and arrange his village maps accordingly.

12th. This process will be followed in all pergunnahs, which may come under survey in this and the following seasons. Its extension to pergunnahs which have already been surveyed and settled, and of which the survey and settlement records have already been made, up, is left open for future consideration, as may be found expedient in each case.

13th. One or more pergunnahs will form a *tuhseeldaree*. The extent of a *tuhseeldaree* will depend mainly, but by no means entirely, on the amount of jummah. Advertence must also be had to the size of the mouzahs, the number of the muhals, the sudder malgoozars, and the nature of the tenures. Where the mouzahs are small, the muhals numerous and the sudder malgoozars only the representatives of numerous persons having small and independent proprietary interests, the labour of collecting the same amount of revenue will of course be much larger, than where the contrary is the case, and either the amount of revenue assigned to the *tuhseeldar* should be smaller, or his establishment stronger.

14th. Population of course need not be taken into consideration, because it is affected by the existence or otherwise of large towns, containing large classes of non-agriculturists, with whom the *tuhseeldar* in his revenue capacity has no concern.

15th. Extent of area must be regarded, because when the distance to be travelled over is great, a stronger establishment is requisite.

16th. Care should be taken that the *tuhseeldaree* cutcherry be fixed as much as possible in the proximity of a thannah, with a view to great-

er security, and for the convenience of the people, who may have business to transact at both. It is obvious, however, that as the tuhseeldaree cutcherry is the more costly and extensive building, it will be more frequently practicable to move the thannah so as to be near to it.

17th. The principle at present advocated by the Board of giving the tuhseeldars salaries of about 200 Rs. or 250 Rs., and entrusting to them large jurisdictions, comprising collections to the amount of 2 or 3,00,000 Rs. is generally approved. Local circumstances may of course occasion deviations from this rule. In making propositions of this nature, it will be desirable that the Sudder Board of Revenue furnish in a convenient tabular form the particulars noticed above as well as simply the amount of jumma. The settlement records afford full information of the requisite nature.

18th. The arrangement of the tuhseeldaree jurisdictions should be delayed till the completion of the settlement of the district, when a revision of the whole revenue establishment should take place so as to adapt it to the altered state of circumstances.

19th. There is, however, no department of Arrangement of thannah jurisdiction. the administration in which the advantage of good local arrangements will be more felt than in the police, and for the promotion of this object, the present position of the Commissioners of Revenue and Police is highly favorable. As soon as the settlement of a district is completed, and the map of it laid out with all the pergunnah divisions marked, the Commissioner at the same time that he revises the revenue establishment in communication with the Collector, should enter with the Magistrate on the examination of the police jurisdictions.

20th. The site of thannahs is generally determined by circumstances. Wherever a large population is congregated together for purposes of manufacture or trade or other causes, a thannah must be maintained, and it then only becomes a question, what extent of country can be conveniently attached to the thannah.

21st. It is generally desirable that thannah and pergunnah divisions correspond, because the limits of the thannah are thus better known, and the subjection of similar bodies of men and similar tenures to the same thannah regarded. When other principles of arrangement do not interfere, the mouzals should be attached to the thannah to which they are nearest.

22nd. The thannah stations should generally be fixed on the main lines of road running through the country, and this is generally the case; but it will also be well to provide, that the country along the road between two thannahs, should be within the jurisdiction of one or the other, and should not be attached to a third thannah, which may be some way off the road. The observance of this rule will contribute greatly to the convenience and security of travellers. For a similar reason, acting indeed with greater force, the pergunnah through which a road runs from one zillah station to another, should be wholly within one zillah or the other, and not be attached to a third zillah, the sudder station of which may lie a considerable distance off the road.

23rd. It should always be so contrived, if possible, that each tuhseeldaree comprise one or more complete thannah jurisdictions, so that no thannah jurisdiction lie in two tuhseeldaree divisions.

24th. Population and area are the two main considerations in fixing the extent of a thannah jurisdiction. Where the population is mainly agricultural, the jumma is some test of its wealth. In sending up a report to Government on the subject, the population, area, and jumma of the proposed jurisdictions should be tabularly shown, and the causes explained, which lead to any great variations in these respects.

25th. In fixing the limits of districts, respect must be had to compactness of form, natural boundaries, proximity to the Sudder stations of zillahs, and convenience of communication.

26th. The limits of districts should be primarily fixed by the Commissioners with reference to considerations of revenue and police, and then forwarded through the Sudder Board of Revenue for the approval of Government. The internal police arrangements should at the same time be forwarded by the Commissioner direct to the Government, so that the whole may be seen and decided at once.

27th. In transferring any portion of country from one district to another, the greatest care should be taken that all the pergunnah and Sudder Records should also be transferred. The topographical arrangement of the records in the Collector's office, now so judiciously enforced by the Sudder Board of Revenue, will much facilitate this transfer. A corresponding transfer of items in deposit, in inefficient balance, law charges, outstanding balances of former years, tuckavee balance, &c. must also be simultaneously made. The enforcement of this will rest

with the Revenue Accountant. It will generally be desirable that all new arrangements of the nature take effect from the commencement of the Official year, so that confusion in the revenue accounts be avoided. The interval between the sanction of Government to the transfer and the commencement of the ensuing Official year, will be valuable for separating and preparing lists of the records and items of account, so that no delay may occur at the time.

28th. In fixing the limits of districts some advertence should also be had to financial considerations. It is desirable that the collections at some treasuries, where the local disbursements are large, or facilities for remitting money considerable, should be greater than at the other treasuries where the contrary is the case.

29th. All propositions to the Government for sanction to transfers from one district to another should be accompanied with a sketch map, shewing the position of the Sudder stations of both districts, as well as the natural features of the country and all other circumstances necessary to the complete elucidation of the subject.

30th. After the sanction of the Government has been obtained to these arrangements, it will be the fitting time for the civil courts to enter on the arrangement of their jurisdiction.

31st. The extent of a moonsiff's jurisdiction depends mainly on the amount of civil work which requires his attention. This is affected by so many causes that no general rule on the subject can be laid down. It may be expected that as the population and wealth of the inhabitants increase, the number of cases requiring judicial investigation will also increase; and hence a constant change in the moonsiff's jurisdictions may be requisite.

32nd. Generally speaking, the sphere of a moonsiff's cognizance should comprise one or more tubseeldarees and thannahs, and the moonsiff's court should be situated near the most central tubseeldaree cutcherry and thannah.

33rd. The jurisdictions of the civil judges will be made to correspond with the newly fixed limits of the several districts, and care will be taken, as far as possible, to transfer with each portion of country such part of the civil records as may have reference to it.

34th. The Lieutenant-Governor anticipates that arrangements on the principles above stated will be gradually carried into effect

throughout the Western Provinces, keeping pace with the revision of settlements. Where the co-operation of independent and co-ordinate functionaries may be requisite for the formation of such arrangements, it is expected that this will be cordially and unreservedly rendered. Collectors will have to correspond with Revenue Surveyors and Collectors; Commissioners, with Commissioners; and Judges with Collectors and Commissioners, before the whole can be placed on a satisfactory footing. In proportion as this correspondence is unreserved, are the arrangements likely to be good.

## APPENDIX, No. VII.—Vide Para. 58.

(Statement No. 2, of Mouzah Ferozepore, Pergunnah Dasnah,  
Zillah Meerut.)

N. B.—A translation of this form will be found below, Appendix XIII.

نقشه لمبر دو بهیا چاری موضع فیروزپور پرگنه داسنه ضلع میرٹھ

| آراضی مالگذاری |                |      |      | منتهای |        |                    |                 | کل تعداد ایکڑ |     |
|----------------|----------------|------|------|--------|--------|--------------------|-----------------|---------------|-----|
| میزان کل       | مزرعه معہ باہن | چنچر | بنچر | میزان  | معا فی | جاگیر خد متہ خیرات | شور آبادی وغیرہ | معا           | کل  |
| ۱۰۰            | ۱۰۰            | ۱۰۰  | ۱۰۰  | ۱۰۰    | +      | ۱۰۰                | ۱۰۰             | ۱۰۰           | ۱۰۰ |
| ۱۰۰            | ۱۰۰            | ۱۰۰  | ۱۰۰  | ۱۰۰    | +      | ۱۰۰                | ۱۰۰             | ۱۰۰           | ۱۰۰ |
| ۱۰۰            | ۱۰۰            | ۱۰۰  | ۱۰۰  | ۱۰۰    | +      | ۱۰۰                | ۱۰۰             | ۱۰۰           | ۱۰۰ |

## تفصیل اقسام آراضی بموجب خسرہ

| قسم زمین       | چاہی | بارانی | میزان |
|----------------|------|--------|-------|
| اول یعنی مہیار | +    | +      | +     |
| دوم یعنی روسلے | ۱۰۰  | ۱۰۰    | ۱۰۰   |
| سیوم یعنی بہرہ | ۱۰۰  | ۱۰۰    | ۱۰۰   |
| میزان          | ۱۰۰  | ۱۰۰    | ۱۰۰   |

## تفصیل مقبوضہ بموجب خسرہ

| سبز زمیندار | کاشت مالکان | مزارعان موروثی | مزارعان غیر موروثی |
|-------------|-------------|----------------|--------------------|
| +           | ۱۰۰         | ۱۰۰            | ۱۰۰                |
| ۱۰۰         | ۱۰۰         | ۱۰۰            | ۱۰۰                |
| ۱۰۰         | ۱۰۰         | ۱۰۰            | ۱۰۰                |

## تفصیل بند وبست ہائی ماضیہ

| سیدین بند وبست ماضیہ | جمع بند وبست اول از سنہ ۱۲۱۳ | جمع بند وبست دوم از سنہ ۱۲۱۴ | جمع بند وبست سیوم از سنہ ۱۲۱۹ |
|----------------------|------------------------------|------------------------------|-------------------------------|
| لغایت سنہ ۱۲۱۵ فصلی  | ۱۰۰                          | ۱۰۰                          | ۱۰۰                           |
| لغایت سنہ ۱۲۱۸ فصلی  | ۱۰۰                          | ۱۰۰                          | ۱۰۰                           |
| لغایت سنہ ۱۲۲۲ فصلی  | ۱۰۰                          | ۱۰۰                          | ۱۰۰                           |





APPENDIX, No. VIII.—*Vide Para. 54.*  
*Village Statement of Pergunnah Nuggurpoor, Zillah Agra, about to come under settlement.*  
*(Fractions of acres and Rupees to be omitted.)*

| Number. | VILLAGE.          | Average Juma, 1st Settlement. |            | Ditto, 2nd Settlement. |     | Ditto, 3rd Settlement. |      | Present Juma. | Supposed net produce. | Supposed profit to Zamindar on present Juma. | Malgozaree land. |             |        | Average rate of assessment per Acre. |                 | Remarks. |
|---------|-------------------|-------------------------------|------------|------------------------|-----|------------------------|------|---------------|-----------------------|----------------------------------------------|------------------|-------------|--------|--------------------------------------|-----------------|----------|
|         |                   | 1216 to 19                    | 1220 to 24 | 650                    | 651 | 300                    | 1229 | Rs.           | Rs.                   | Rates per ct. on Juma.                       | Cultivated.      | Culturable. | Total. | On Total Malgozaree.                 | On Cultivation. |          |
| 1       | Nuseerpoor, ..... | 300                           | 300        |                        |     | 300                    | 1229 | 564           | 680                   | 21                                           | 257              | 8           | 265    | 2 3 0                                | 2 3 1           |          |
| 2       | Punwutpoor, ...   | 651                           | 650        |                        |     | 651                    |      | 701           | 934                   | 33                                           | 241              | 23          | 263    | 2 10 6                               | 2 14 6          |          |
| 3       | Utowah, .....     | 610                           | 650        |                        |     | 750                    |      | 730           | 800                   | 10                                           | 255              | 45          | 300    | 2 6 9                                | 2 14 0          |          |
| 4       | Meerpoor, .....   | 1201                          | 800        |                        |     | 800                    |      | 825           | 1242                  | 50                                           | 341              | 112         | 453    | 1 13 0                               | 2 6 0           |          |
| 5       | Burnugurpoora,    | 127                           | 127        |                        |     | 525                    |      | 525           | 700                   | 34                                           | 270              | 10          | 280    | 1 14 0                               | 1 15 1          |          |
| 6       | Nugleh Gureebah,  | 593                           | 950        |                        |     | 950                    |      | 750           | 890                   | 19                                           | 308              | 18          | 326    | 2 4 9                                | 2 7 0           |          |
|         | Total, .....      | 3482                          | 3477       |                        |     | 3976                   |      | 4095          | 5246                  | 28                                           | 1672             | 216         | 1887   | 2 2 7                                | 2 7 3           |          |

*Size, General letter.*

## APPENDIX, No. IX.—Vide Para. 58.

[*Form of Engagement for the Village of ..... Pergunnah ..... Zillah Saharunpoor.*]

We ..... Lumberdars of Mouzah ..... Pergunnah ..... Zillah Saharunpoor on condition of the sanction of the Sudder Board, offer to pay the jumma of Rs. .... besides the following cesses,

Rs. .... or one per cent. of jumma to the Road fund.

Rs. .... or one per cent. of jumma on account of the School fund.

Rs. .... or four annas per cent. of jumma on account of the District Dak.

Rs. .... for the maintenance of a Chowkeydar.

Making a total of Rupees ..... from 126 ..... to 129 .. ..... F. S. being a period of thirty years, and thereafter at the same rate of jumma and cesses of the last year of settlement until a fresh engagement is made.

In case of alluvion exceeding ten (10) per cent. of the area of the mehal according to this engagement, we shall be responsible for such additional demand as, under the rules at the time existing, may be determined by the Collector and confirmed by superior authority.

*Detail.*

Annual Revenue, ..... Rs.

Road fund, ..... ”

School fund, ..... ”

District Dak, ..... ”

Chowkeydaree, ..... ”

---

Total, ..... ”

Dated

Signature of  
Lumberdars.

Signature of  
Canoongoes,  
Putwaries.

*Collector.*

## APPENDIX, NO. X. A.—Vide Para. 165.

[*Khutteenee or Moontukhab Assameewar for a putteedaree or Bhyachara village.*]

| KHUTTEONEE. |                                       |                                                                   |                             |                  |               |                                 |            |
|-------------|---------------------------------------|-------------------------------------------------------------------|-----------------------------|------------------|---------------|---------------------------------|------------|
| 1           | 2                                     | 3                                                                 | 4                           | 5                | 6             | 7                               | 8          |
| Number.     | Thoke or Puttee & name of Proprietor. | Cultivator & whether <i>Mouroosee</i> or <i>ghair Mouroosee</i> . | Number of Field in Khusrah. | AREA IN BEEGAHS. |               | Rate per beegah of Cultivation. | Total Rent |
|             |                                       |                                                                   |                             | Cultivated.      | Uncultivated. |                                 |            |
|             |                                       |                                                                   |                             |                  |               |                                 |            |

## APPENDIX, NO. X. B.—Vide Para. 165.

[*Khutteenee for a Zemindaree Village.*]

| KHUTTEONEE. |                                                                     |                             |                  |               |                                 |             |
|-------------|---------------------------------------------------------------------|-----------------------------|------------------|---------------|---------------------------------|-------------|
| 1           | 2                                                                   | 3                           | 4                | 5             | 6                               | 7           |
| Number.     | Cultivator and whether <i>Mouroosee</i> or <i>ghair Mouroosee</i> . | Number of Field in Khusrah. | AREA IN BEEGAHS. |               | Rate per beegah of Cultivation. | Total Rent. |
|             |                                                                     |                             | Cultivated.      | Uncultivated. |                                 |             |
|             |                                                                     |                             |                  |               |                                 |             |

## APPENDIX, No. XI. A.—Vide Para. 166.

[Form of Teerij for a Putteedaree or Bhyachara Village.]

| TEERIJ.                                             |                                                                      |                         |                  |               |             |
|-----------------------------------------------------|----------------------------------------------------------------------|-------------------------|------------------|---------------|-------------|
| 1                                                   | 2                                                                    | 3                       | 4                | 5             | 6           |
| Number (corresponding with column 1 of Khutteonee.) | Cultivator, and whether <i>Mouroosee</i> or <i>ghair Mouroosee</i> . | Total number of Fields. | AREA IN BERGAHS. |               | Total Rent. |
|                                                     |                                                                      |                         | Cultivated.      | Uncultivated. |             |
|                                                     |                                                                      |                         |                  |               |             |

N. B.—The arrangement is by Thokes and Puttees.

## APPENDIX, No. XI. B.—Vide Para. 166.

Form of Teerij in a Zemindaree Village.

| TEERIJ.                                             |                                                                      |                         |                  |               |             |
|-----------------------------------------------------|----------------------------------------------------------------------|-------------------------|------------------|---------------|-------------|
| 1                                                   | 2                                                                    | 3                       | 4                | 5             | 6           |
| Number (corresponding with column 1 of Khutteonee.) | Cultivator, and whether <i>Mouroosee</i> or <i>ghair Mouroosee</i> . | Total number of Fields. | AREA IN BERGAHS. |               | Total Rent. |
|                                                     |                                                                      |                         | Cultivated.      | Uncultivated. |             |
|                                                     |                                                                      |                         |                  |               |             |

N. B.—Seer cultivation comes first, and below it the ryot's cultivation.

APPENDIX, No. XII.—Vide Para. 168.

*(Jumabundee of Moowah Rhotas, Pergunnah Ghosee, Zilla Agra.)*

जमावंदी मौजे रोहतास परगने

| क्रमांक | नाम जितार            | नाम खेत   | क्रमांक खेत पैमाइश | तादाखेत पैमाइश जरीबी | तादाखेत पैमाइश गांव | जो जमीन जमावंदी से बाहिर है | बाकी जो जमीन पर पतलगत है | दरबन्दी | जगती घात नगदी |
|---------|----------------------|-----------|--------------------|----------------------|---------------------|-----------------------------|--------------------------|---------|---------------|
| १       | भोजराज पट्टीदार      | तिकौना    | ४७                 | ३॥                   | ३॥                  | ०                           | ३॥                       | २॥      | ७॥            |
| २       | रामसहाइ पट्टीदार     | नालेवाला  | २६                 | २॥३                  | २॥३                 | ०                           | २॥३                      | १॥॥॥    | ४॥            |
|         |                      | बागवाला   | ३६                 | १॥१                  | १॥१                 | ०                           | १॥१                      | १॥॥॥    | १॥॥॥          |
|         |                      | २ खेत     |                    | ३॥४                  | ३॥४                 | ०                           | ३॥४                      |         | ६॥॥॥          |
| ३       | समत सिंह पट्टीदार    | चांवडवाला | १५                 | ॥॥२                  | ॥॥२                 | ०                           | ॥॥२                      | २॥      | २॥            |
|         |                      | पोखरवाला  | २१                 | २॥४                  | २॥४                 | ०                           | २॥४                      | ३॥      | ८॥            |
|         |                      | नालेवाला  | २५                 | ४॥३                  | ४॥३                 | ०                           | ४॥३                      | ३॥      | १६॥           |
|         |                      | ३ खेत     |                    | ७॥४                  | ७॥४                 | ०                           | ७॥४                      |         | २६॥॥          |
| ४       | तोताराम पट्टीदार     | निचैला    | ३१                 | २॥३                  | २॥३                 | ०                           | २॥३                      | ३॥      | ८॥            |
|         |                      | रै०       | ३२                 | १॥३                  | १॥३                 | ०                           | १॥३                      | ३॥      | ५॥            |
|         |                      | २ खेत     |                    | ४॥१                  | ४॥१                 | ०                           | ४॥१                      |         | १३॥॥          |
| ५       | फते सिंह पट्टीदार    | पीपरवाला  | ३                  | २॥२                  | २॥२                 | ०                           | २॥२                      | ३॥      | ७॥॥           |
|         |                      | टोलेवाला  | ७                  | २॥॥४                 | २॥॥४                | ०                           | २॥॥४                     | ३॥      | ६॥॥           |
|         |                      | चांवडवाला | १७                 | ३॥                   | ३॥                  | ०                           | ३॥                       | ३॥      | ११॥॥          |
|         |                      | ३ खेत     |                    | ८॥॥१                 | ८॥॥१                | ०                           | ८॥॥१                     |         | २८॥॥          |
| ६       | गोविंदसिंह पट्टीदार  | बागवाला   | ३६                 | १॥४                  | १॥४                 | ०                           | १॥४                      | १॥॥     | ३॥            |
|         |                      | गुलरीचा   | ४१                 | ॥॥४                  | ॥॥४                 | ०                           | ॥॥४                      | २॥      | २॥            |
|         |                      | २ खेत     |                    | २॥३                  | २॥३                 | ०                           | २॥३                      |         | ५॥॥           |
| ७       | मूलचंद प० भोजराज मौ० | पोखरवाला  | २४                 | २॥२                  | २॥२                 | ०                           | २॥२                      | ३॥      | ७॥॥           |
|         |                      | गुलरीचा   | ४३                 | ॥४                   | ॥४                  | ०                           | ॥४                       | १॥      | १॥॥           |
| ८       | भोजराज मौ०           | नीमवाला   | ४६                 | ॥२                   | ॥२                  | ०                           | ॥२                       | २॥      | १॥            |
|         |                      | रै०       | गोशा               | ॥३                   | ॥३                  | ०                           | ॥३                       | ३॥      | १॥॥           |
|         |                      | ३ खेत     |                    | १॥४                  | १॥४                 | ०                           | १॥४                      |         | २॥॥॥          |
| ९       | खुशाल मौ०            | चांवडवाला | १३                 | ॥॥३                  | ॥॥३                 | ०                           | ॥॥३                      | ३॥      | २॥॥           |
|         |                      | रै०       | १४                 | ॥४                   | ॥४                  | ०                           | ॥४                       | ३॥      | १॥॥           |
|         |                      | २ खेत     |                    | १॥२                  | १॥२                 | ०                           | १॥२                      | ३॥      | ४॥॥           |
| १०      | रामसरन मौ०           | पीपरवाला  | १                  | १॥३                  | १॥३                 | ०                           | १॥३                      | ३॥      | ५॥            |





जमावंदी मैजरोहतास परागे

| खम्बर सुमार | नाम जोतार       | नामखित     | खम्बर खित पैमाइश | तादादखित पैमाइश जरीबी | तादादखित पैमाइश गांव | जो जमीन जमावंदी से बाहिर है | बाकी जो जमीन पर पोत लगता है | दरबन्दी   | लगती पोत नगदी |
|-------------|-----------------|------------|------------------|-----------------------|----------------------|-----------------------------|-----------------------------|-----------|---------------|
| ११          | किरपा राम मै०   | पथवारोवाला | १० १॥ २          | १॥ २                  | ०                    | १॥ २                        | १॥ २                        | ३         | ३             |
|             |                 | २ खेत      | ३                | ३                     | ०                    | ३                           | ३                           | ५         | ५             |
|             |                 | पोखरवाला   | २३ २॥ ३          | २॥ ३                  | ०                    | २॥ ३                        | ३॥ ३                        | ६॥ ३      | ६॥ ३          |
|             |                 | निचैला     | २६ १             | १                     | ०                    | १                           | २॥ ३                        | २॥ ३      | २॥ ३          |
| १२          | मोती मै०        | २ खेत      | ३० ६॥ ३          | ६॥ ३                  | ०                    | ६॥ ३                        | ३                           | २० ॥ ३    | ३३ ॥ ३        |
|             |                 | पीपरवाला   | १० १             | १० १                  | ०                    | १० १                        | ३३ ॥ ३                      | ३३ ॥ ३    | ३३ ॥ ३        |
|             |                 | टीलेवाला   | ४ १॥ ४           | १॥ ४                  | ०                    | १॥ ४                        | ३॥ ४                        | १६ ॥ ४    | १६ ॥ ४        |
|             |                 | पीपरवाला   | ५ ७॥ २           | ७॥ २                  | ०                    | ७॥ २                        | ३                           | २४ ॥ २    | २४ ॥ २        |
|             |                 | चांवड़वाला | २ १ ४            | १ ४                   | ०                    | १ ४                         | ५                           | ६ ॥ ४     | ६ ॥ ४         |
|             |                 | दगरेवाला   | १६ २ ४           | १ ४                   | ०                    | १ ४                         | २॥ ४                        | ४ ॥ ४     | ४ ॥ ४         |
|             |                 | ५ खेत      | ५१ २॥ ४          | २॥ ४                  | ०                    | २॥ ४                        | २॥ ४                        | ६ ॥ ४     | ६ ॥ ४         |
|             |                 | गुलरीहा    | १५ ॥ ४           | १५ ॥ ४                | ०                    | १५ ॥ ४                      | ५२ ॥ ४                      | ५२ ॥ ४    | ५२ ॥ ४        |
| १३          | नाहरसिंह मै०    | नीमवाला    | ४४ ॥ ४           | ॥ ४                   | ०                    | ॥ ४                         | १॥ ४                        | १॥ ४      | १॥ ४          |
|             |                 | २ खेत      | ४५ ॥ ४           | ॥ ४                   | ०                    | ॥ ४                         | १॥ ४                        | ॥ ४       | ॥ ४           |
|             |                 | ककरोला     | १ ४              | १ ४                   | ०                    | १ ४                         | २ ॥ ४                       | २ ॥ ४     | २ ॥ ४         |
|             |                 | बागवाला    | ३५ ४             | ४                     | ०                    | ४                           | ३॥ ४                        | ३ ॥ ४     | ३ ॥ ४         |
| १४          | नारायण सिंह मै० | दगरेवाला   | ३८ ॥ ४           | ॥ ४                   | ०                    | ॥ ४                         | २॥ ४                        | १॥ ४      | १॥ ४          |
|             |                 | कुइयावाला  | ५० ३ १           | ३ १                   | ०                    | ३ १                         | १॥ ४                        | ६ ॥ ४     | ६ ॥ ४         |
|             |                 | ४ खेत      | ५४ १ ४           | १ ४                   | ०                    | १ ४                         | १॥ ४                        | १॥ ४      | १॥ ४          |
|             |                 | टीलेवाला   | ५५ ४             | ४                     | ०                    | ४                           | १० ४                        | १० ४      | १० ४          |
| १५          | भगवानगैर मै०    | पथवारोवाला | ६ २॥ ३           | २॥ ३                  | ०                    | २॥ ३                        | ०                           | ११ मुकाता | ११ मुकाता     |
|             |                 | तिकौना     | ६ १॥ १           | १॥ १                  | ०                    | १॥ १                        | १॥ ३                        | ३ ॥ ३     | ३ ॥ ३         |
|             |                 | ३ खेत      | ४६ ३ ३           | ३ ३                   | ०                    | ३ ३                         | ०                           | १० मुकाता | १० मुकाता     |
|             |                 | ककरोला     | ७॥ २             | ७॥ २                  | ०                    | ७॥ २                        | २४ ॥ २                      | २४ ॥ २    | २४ ॥ २        |
| १६          | टेकचंद गैर मै०  | कुइयावाला  | ३३ ॥ ३           | ॥ ३                   | ०                    | ॥ ३                         | ०                           | ०         | ०             |
|             |                 | २ खेत      | ५५ १ ३           | १ ३                   | ०                    | १ ३                         | ०                           | ०         | ०             |
|             |                 |            | १॥ ३             | १॥ ३                  | ०                    | १॥ ३                        | ०                           | ०         | ०             |



जमावंदी मोजे रोहतास परम

| खम्बर नुमार | नाम जिलार       | नाम खेत                                                               | खम्बर खेत पैमाइश                      | तादाद खेत पैमाइश जरबी                         | तादाद खेत पैमाइश गांव                         | जो जमीन जमाबंदी से बाहिर है                   | बाकी जो जमीन पर मौत लगता है     | दरबन्दी                         | जमावंदी पोतनगदी                 |
|-------------|-----------------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------|---------------------------------|---------------------------------|
| १७          | सदासखगैर मौ०    | चांवड़वाला है०                                                        | १८<br>१६                              | ॥॥३<br>२॥४                                    | ॥॥३<br>२॥४                                    | ०                                             | ॥॥३<br>२॥४                      | ३॥३<br>३॥३                      | २॥॥<br>७॥॥                      |
|             |                 | पोखरवाला ३ खेत                                                        | २२                                    | २॥१<br>५॥३                                    | २॥१<br>५॥३                                    | ०                                             | २॥१<br>५॥३                      | ३॥॥<br>१६॥३                     | ८॥॥<br>१६॥३                     |
| १८          | सूरजभान गैर मौ० | वागवाला है० है० ३ खेत                                                 | ३७<br>४०<br>गोशा                      | १॥१<br>॥॥१<br>॥४                              | १॥१<br>॥॥१<br>॥४                              | ०                                             | १॥१<br>॥॥१<br>॥४                | ३॥॥<br>१॥॥<br>२॥॥               | ४॥॥<br>१॥॥<br>६॥॥               |
| १९          | जिपाराम गैर मौ० | ककरेला गुलरीहा २ खेत                                                  | ३४<br>४२                              | ॥॥४<br>१॥४                                    | ॥॥४<br>१॥४                                    | ०                                             | ॥॥४<br>१॥४                      | ०<br>०                          | ०<br>०                          |
| २०          | कलुआगैर मौ०     | दगरेवाला कुइयावाला २ खेत                                              | ५२<br>५३                              | ३॥<br>३॥२                                     | ३॥<br>३॥२                                     | ०                                             | ३॥<br>३॥२                       | १॥॥<br>१॥॥                      | ५॥॥<br>५॥॥                      |
|             | मीजां           |                                                                       |                                       | ६॥२<br>६॥२                                    | ६॥२<br>६॥२                                    | ०                                             | ६॥२<br>६॥२                      | १॥॥<br>०                        | १०॥<br>२७०॥                     |
|             | शामचात          | बाग पोखर गैरमुमकिन सुरन घटा बंजर बसगित जागीरगुडेते ७ कित्ता ५७ कित्ता | ८<br>११<br>१२<br>२०<br>२७<br>२८<br>४८ | ३॥॥३<br>३॥२<br>४२॥२<br>१॥४<br>३०<br>३<br>४॥॥४ | ३॥॥३<br>३॥२<br>४२॥२<br>१॥४<br>३०<br>३<br>४॥॥४ | ३॥॥३<br>३॥२<br>४२॥२<br>१॥४<br>३०<br>३<br>४॥॥४ | ०<br>०<br>०<br>०<br>०<br>०<br>० | ०<br>०<br>०<br>०<br>०<br>०<br>० | ०<br>०<br>०<br>०<br>०<br>०<br>० |
|             | मीजांकुल        |                                                                       |                                       | ११७॥॥<br>२१४॥                                 | ११७॥॥<br>२१४॥                                 | ११७॥॥<br>११७॥॥                                | ०<br>६६॥॥                       | ०<br>०                          | ०<br>२७०॥                       |

[illegible]

## APPENDIX, NO. XIII. A.—Vide Para. 73.

## Statement No II.

(Village Statement of Feerozepoor, a Zemindaree Mouza of Pergunah Dasna, Zillah Meerut. Area in Acres; Fractions omitted.)

|                             | Total Area in Acres. | Minhae or land deducted as unassessable. |                         |                    |                    |                        | Malgoozaree or land chargeable with Rev. |                                     |                                                     |                                  |
|-----------------------------|----------------------|------------------------------------------|-------------------------|--------------------|--------------------|------------------------|------------------------------------------|-------------------------------------|-----------------------------------------------------|----------------------------------|
|                             |                      | Sito of Village or otherwise barren.     | Jageer or Service land. | Maasfee or Khayat. | Forest and Jungle. | Total Minhae in Acres. | Culturable not cultivated                | Recently thrown out of cultivation. | Cultivated including land prepared for cultivation. | Total Malgoozaree land in Acres. |
| Last Settlement,.....       | 3291                 | 192                                      | 5                       | 52                 | 0                  | 249                    | 481                                      | 370                                 | 2191                                                | 3042                             |
| Present Measurement, . 2661 | 70                   | 6                                        | 10                      | 0                  | 86                 | 377                    | 38                                       | 2160                                | 2575                                                |                                  |

## Detail of Cultivated land of each well known kind of Soil.

|                             | Irrigated | Not Irrigated | Total |
|-----------------------------|-----------|---------------|-------|
| 1st Class or Mutyar, .....  | ...       | ...           | ...   |
| 2nd Class or Rouslec, ..... | 319       | 862           | 1181  |
| 3rd Class or Bhlood, .....  | 13        | 1004          | 1017  |
| Total, .....                | 332       | 1866          | 2198  |

## Land occupied according to the Khusrak.

|                                      |      |
|--------------------------------------|------|
| Seer of Zemindar, .....              | ...  |
| Cultivated by the Proprietors, ..... | 271  |
| — by hereditary Cultivators, ..      | 1531 |
| — by tenants at will, .....          | 396  |

## Detail of Former Settlements.

|                                                          | Juma. | Arrears. | Remissions. |
|----------------------------------------------------------|-------|----------|-------------|
| Juma of 1st Settlement from the year 1213 to 1215 F. S.  | 2451  | ...      | ...         |
| — of the 2d Settlement from the year 1216 to 1218 F. S.  | 2592  | ...      | ...         |
| — of the 3rd Settlement from the year 1219 to 1222 F. S. | 2792  | ...      | ...         |
| — of the present Settlement, . . . . .                   | 3237  | 500      | ...         |

|                          |                                                                                                    |
|--------------------------|----------------------------------------------------------------------------------------------------|
| Putwarree's Allowance. } | 2 Rupees per cent. on the Juma.                                                                    |
| Police.                  | 48 Rs. per annum in addition to 10 pooka Bgs. of land.                                             |
| Village expenses.        | 131 Rupees.                                                                                        |
| Road Chowkedars.         | Fees from travellers at the rate of one pice per cart load, and half pice per loaded camel or pony |

## APPENDIX, NO. XIII. B.—Vide Paras. 73 and 173.

| Name of Mouza. | Malgozaree Ruqba.          |                                                                     |            |                |        | Value assumed at average rent rates. |        | Value assumed at deducted rent rates. |         |       | Proposed Juma. | Former Juma. |      |
|----------------|----------------------------|---------------------------------------------------------------------|------------|----------------|--------|--------------------------------------|--------|---------------------------------------|---------|-------|----------------|--------------|------|
|                | Culturable not cultivated. | Cultivated distinguished into the kinds of soil set down in No. II. |            |                |        |                                      |        |                                       |         |       |                |              |      |
|                | Acres.                     | Name of Soil.                                                       | Irrigated. | Not Irrigated. | Acres. | Rupces.                              | Annas. | Pie.                                  | Rupces. | Annas | Pie.           |              |      |
| Ferozepore, .. | 377                        | Mutyar.                                                             | 0          | 0              | 0      | 0                                    | 0      | 0                                     | 0       | 0     | 0              |              |      |
|                |                            | Rouslee.                                                            | 319        | 662            | 1181   | 2796                                 | 0      | 0                                     | 1863    | 0     | 0              |              |      |
|                |                            | Ehood.                                                              | 13         | 1004           | 1017   | 1991                                 | 0      | 0                                     | 1328    | 0     | 0              |              |      |
|                |                            | Total,                                                              | 332        | 1666           | 2198   | 4787                                 | 0      | 0                                     | 1391    | 0     | 0              | 2591         | 3257 |

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*Miscellaneous General Remarks by Collector.*

The Assessment of this Estate is heavy. The Jumma has been frequently raised during the late Summary settlements. The great bulk of the soil is poor and incapable of irrigation, especially towards the West, where the land being elevated, the rain rapidly runs off.

Kutchia wells do not answer, as the soil is sandy ; and the proprietors are too poor to construct wells of solid masonry. Hence the more valuable crops are scantily raised.

Of late this estate has been repeatedly transferred, and upon the whole I am of opinion that the Jumma must be reduced. The value at revenue rates is 96 Rupees below the present assessment ; but I have thought it requisite to afford a still greater reduction, amounting to 300 Rupees, and have fixed the new Jumma at 2,891.

## APPENDIX, No. XIII C.—Vide Paras. 73 and 173.

## Statement No. III.

*Statement of the responsibilities of the Fractional shares in a Zemin-daree Estate, as ascertained and recorded at the Settlement,*

| Sudder Malgoozar. | Total Jumma | Subdivisions or Fractional Shares |                      |               |
|-------------------|-------------|-----------------------------------|----------------------|---------------|
|                   |             | Names of holders.                 | Fractional Shares.   | Amount Jumma. |
| Ramjus,...        | 2691        | Ramjus, .....                     | 6 $\frac{2}{3}$ Bis. | 2,891         |
|                   |             | Thundee,.....                     | 6 $\frac{2}{3}$      |               |
|                   |             | Sudasookh,.....                   | 6 $\frac{2}{3}$      |               |

Should the Proprietors cultivate land over and above that which is entered in the Teereej, the Malgoozar will realize from them by Butaee and Zubtee at the following rates.

Nijkaree. One third of the produce, without deduction for village expenses (as in case of cultivators).

## Zubtee.

|                |       |                      |        |
|----------------|-------|----------------------|--------|
| Cotton, .....  | 3 4 0 | Sugarcane, .....     | 10 0 0 |
| Melons, .....  | 2 8 0 | Churree gowar, ..... | 1 4 0  |
| Flax, .....    | 4 0 0 | Indian corn, .....   | 3 0 0  |
| Chama, .....   | 1 4 0 | Safflower, .....     | 3 4 0  |
| Onions, .....  | 2 0 0 | Tobacco, .....       | 5 0 0  |
| Carrots, ..... | 3 8 0 | Potatoes, .....      | 10 0 0 |

## APPENDIX, No. XIII. A.—Vide Paras. 73 and 173.

## Statement No. II.

*Village Statement of Ferozepore, a Bhyacharuk Mouza, Pargunnah Dasna, Zillah Meerut.—Area in Acres, Fractions omitted.*

|                           | Total extent in Acres. | Minhaee or land deducted as una-assessable. |                         |                   |                    |        | Malgoozaree or land chargeable with Rev. |                                        |                                                           |        |
|---------------------------|------------------------|---------------------------------------------|-------------------------|-------------------|--------------------|--------|------------------------------------------|----------------------------------------|-----------------------------------------------------------|--------|
|                           |                        | Site of village or other-<br>wise barren.   | Jageer or Servile land. | Maafee and Kyrat. | Forest and Jungle. | Total. | Cultivable not culti-<br>vated           | Recently thrown out<br>of cultivation. | Cultivated including<br>land prepared for<br>cultivation. | Total. |
| Last Settlement, .....    | 3191                   | 192                                         | 5                       | 52                | 0                  | 249    | 481                                      | 370                                    | 2191                                                      | 3042   |
| Present Measurement, .... | 2661                   | 70                                          | 6                       | 10                | 0                  | 86     | 377                                      | 38                                     | 2160                                                      | 2575   |

*Detail of cultivated land of each well known kind of soil.*

|                             | Irrigated. | Not Irrigated. | Total. |
|-----------------------------|------------|----------------|--------|
| 1st Class or Mutyar, .....  |            |                |        |
| 2nd Class or Rouslee, ..... | 319        | 862            | 1181   |
| 3rd Class or Bhoad, .....   | 13         | 1004           | 1017   |
| Total, .....                | 332        | 1866           | 2198   |

*Land occupied according to the Khusruk.*

|                                        |      |
|----------------------------------------|------|
| Cultivated by the Proprietors, .....   | 1513 |
| Ditto by hereditary Cultivators, ..... | 245  |
| Ditto by tenants at will, .....        | 440  |

*Detail of former Settlements.*

|                                                          | Juma. | Arrears. | Remis-<br>sions. |
|----------------------------------------------------------|-------|----------|------------------|
| Juma of 1st settlement from the year 1213 to 1215, F. S. | 2451  | ..       | ..               |
| Do. of 2nd do from the year 1216 to 1218 F. S. ....      | 2592  | ..       | ..               |
| Do. of 3rd do from the year 1219 to 1222 F. S. ....      | 2792  | ..       | ..               |
| Do. of present Settlement. ....                          | 3287  | 500      | ..               |

Putwarees' allowance, .. 2 Rupees per cent. on the Jumma.

Police, ..... { 48 Rupees per Annum in addition to 10 Pucka Beeghals  
of land.

Village expenses, ..... 131 Rupees.

Road Chowkedars, .... { Fees from travellers at the rate of 1 pice per cart load  
and half a pice per loaded camel or pony.



## APPENDIX, No. XIII. B.—Vide Paras. 73 and 173.

| Name of Mouza.                                                         |     | Malgoozaree Ruqba. |                |              |             |            |                | Value assumed at average rent rates. |         |        | Value assumed at deduced Revenue rates. |         |        | Proposed Jumma. |    | Former Jumma. |    |    |   |   |   |   |
|------------------------------------------------------------------------|-----|--------------------|----------------|--------------|-------------|------------|----------------|--------------------------------------|---------|--------|-----------------------------------------|---------|--------|-----------------|----|---------------|----|----|---|---|---|---|
| Ferozepore.                                                            | 377 | Acres.             | Names of soil. |              |             | Irrigated. | Not irrigated. | Acres.                               | Rupees. | Annas. | Pie.                                    | Rupees. | Annas. | Pie.            | .. | ..            | .. | .. |   |   |   |   |
|                                                                        |     | Mutyar,.....       | Rouslee, ..... | Bhood, ..... | Total,..... | 0          | 0              | 0                                    | 0       | 0      | 0                                       | 0       | 0      | 0               |    |               |    |    | 0 | 0 | 0 | 0 |
|                                                                        |     |                    |                |              |             |            |                |                                      |         |        |                                         |         |        |                 |    |               |    |    |   |   |   |   |
|                                                                        |     |                    |                |              |             |            |                |                                      |         |        |                                         |         |        |                 |    |               |    |    |   |   |   |   |
|                                                                        |     |                    |                |              |             |            |                |                                      |         |        |                                         |         |        |                 |    |               |    |    |   |   |   |   |
| Cultivable not cul-<br>tivated.                                        |     |                    |                |              |             |            |                |                                      |         |        |                                         |         |        |                 |    |               |    |    |   |   |   |   |
| Cultivated distinguished into the<br>kinds of soil set down in No. II. |     |                    |                |              |             |            |                |                                      |         |        |                                         |         |        |                 |    |               |    |    |   |   |   |   |
| Value assumed at average<br>rent rates.                                |     |                    |                |              |             |            |                |                                      |         |        |                                         |         |        |                 |    |               |    |    |   |   |   |   |
| Value assumed at deduced<br>Revenue rates.                             |     |                    |                |              |             |            |                |                                      |         |        |                                         |         |        |                 |    |               |    |    |   |   |   |   |

Miscellaneous General Remarks by Collector. The assessment of this estate is heavy. The Jumma has been frequently raised during the late summary settlements, the great bulk of the soil is poor and incapable of irrigation especially towards the west, where the land being elevated the rain rapidly runs off.

Katcha wells do not answer as the soil is sandy; and the proprietors are too poor to construct wells of solid masonry. Hence the more valuable crops are scantily raised.

This estate was in the second settlement mortgaged and with difficulty redeemed, it was also farmed for arrears upon the whole I am of opinion that the Jumma must be reduced. One third of the area is cultivated by non-proprietors, and it is not certain that they will continue to cultivate the unirrigated land. The value at revenue rates, is 96 Rupees below the present assessment, but I have thought it requisite to afford a still greater reduction amounting to 300 Rupees, and have fixed the new Jumma at 2891.

## APPENDIX, No. XIII C.—Vide Paras. 73 and 173.

## Statement No. III.

*Statement of the extent and responsibilities of the thokes and puttees or other admitted Subdivisions in a Bhyacharuk Estate, under whatever denomination, according to the actual allotment of land revenue on the land in actual possession.*

| Sudder<br>Malgoozars. | Thokes.     | Rugba cultivated. | Demand. | Puttee.  | Rugba cultivated. | Demand. |
|-----------------------|-------------|-------------------|---------|----------|-------------------|---------|
|                       |             | B. B.             |         |          | B. B.             |         |
| Suda sookh,           | Dalan, ...  | 864 4             | 722 12  | ...      | ...               | ...     |
| Doola, .....          | Bhubosia,   | 864 9             | 722 12  | ...      | ...               | ...     |
| Thundee, .....        | Bheeterla,  | 874 12            | 722 12  | Thundee  | 437 18            | 361 6   |
|                       |             |                   |         | Indermun | 436 14            | 361 6   |
| Ramjus, .....         | Manick, ... | 853 10            | 722 12  | ...      | ...               | ...     |
|                       | Undivided   | 0                 | 0       |          |                   |         |
|                       | Total, .... | 3456 15           | 2891 0  |          |                   |         |

In this village there are 4 Thokes in which the following various methods of collecting the revenue and village expenses prevail.

Thoke Dalan.

By a bach upon Biswa shares.

Thoke Bhubosia.

By a bach calculated on the Beegahs held.

Thoke Manick.

By a bach on ploughs.

Thoke Bheeterla.

Puttee Thundee. Whatever balance remains after crediting the rents of the non-proprietary cultivators is made good by a bach assessed on the extent of the holdings of the shareholders for the year.

Puttee Indermun. The shareholders pay according to fixed rates per Beegah.

APPENDIX, No. XIV.—Vide Para. 176.  
(General statement in acres of Pergunnah Nuggunpoor, Zillah Agra.)

| Pergunnah.  | Number. | Village.             | Highest Jumma of 1st Settlement. | Ditto ditto | Ditto ditto | 3rd ditto | Average ditto of last 5 years. | Proposed Jumma. | Acres. | Deduct    |         | Malgoosaree.      |                  |               |      |    |            | Assessment on total Area per Acre. | Do. on total Malgoosaree land Cultivated and Culturable per Acre. | Do. on land under Cultivation per Acre. |                |                    |    |    |
|-------------|---------|----------------------|----------------------------------|-------------|-------------|-----------|--------------------------------|-----------------|--------|-----------|---------|-------------------|------------------|---------------|------|----|------------|------------------------------------|-------------------------------------------------------------------|-----------------------------------------|----------------|--------------------|----|----|
|             |         |                      |                                  |             |             |           |                                |                 |        | Lakhiraj. | Barren. | Culturable Waste. | Latey abandoned. | Uncultivated. |      |    | Irrigated. |                                    |                                                                   |                                         | Not Irrigated. | Total Cultivation. |    |    |
|             |         |                      |                                  |             |             |           |                                |                 |        |           |         |                   |                  |               |      |    |            |                                    |                                                                   |                                         |                |                    |    |    |
| 1           | 2       | 3                    | 4                                | 5           | 6           | 7         | 8                              | 9               | 10     | 11        | 12      | 13                | 14               | 15            | 16   | 17 | 18         | 19                                 |                                                                   |                                         |                |                    |    |    |
| Nuggunpoor. | 1       | Nuseerpore, .....    | 300                              | 300         | 300         | 554       | 454                            | 281             | 6      | 10        | 5       | 3                 | 102              | 155           | 257  | 1  | 9          | 10                                 | 1                                                                 | 11                                      | 5              | 1                  | 12 | 3  |
|             | 2       | Punwutpore, ... ..   | 651                              | 651         | 651         | 691       | 622                            | 274             | ...    | 10        | 17      | 6                 | 80               | 161           | 241  | 2  | 4          | 4                                  | 2                                                                 | 5                                       | 8              | 2                  | 9  | 4  |
|             | 3       | Utowah, .....        | 620                              | 700         | 750         | 740       | 450                            | 341             | 11     | 30        | 15      | 30                | 160              | 95            | 255  | 1  | 5          | 2                                  | 1                                                                 | 8                                       | 0              | 1                  | 12 | 3  |
|             | 4       | Meerpore, .....      | 1201                             | 800         | 800         | 825       | 90                             | 472             | 9      | 10        | 81      | 31                | 210              | 131           | 341  | 1  | 13         | 8                                  | 1                                                                 | 15                                      | 9              | 2                  | 10 | 3  |
|             | 5       | Burnuggepore, .....  | 127                              | 127         | 625         | 507       | 467                            | 321             | 5      | 36        | 8       | 2                 | 201              | 69            | 270  | 1  | 7          | 3                                  | 1                                                                 | 10                                      | 9              | 1                  | 11 | 8  |
|             | 6       | Nugla Gureeba, ..... | 793                              | 950         | 950         | 710       | 597                            | 349             | 5      | 18        | 6       | 12                | 50               | 258           | 308  | 1  | 11         | 3                                  | 1                                                                 | 13                                      | 2              | 1                  | 14 | 10 |
| Total,      |         | .....                | 3692                             | 3528        | 4076        | 4037      | 3490                           | 2038            | 36     | 114       | 132     | 84                | 803              | 869           | 1672 | 1  | 11         | 2                                  | 1                                                                 | 13                                      | 9              | 2                  | 1  | 8  |

APPENDIX, No. XV.—Vide Para. 177.  
(Annual Jumma Statement of Pergunnah Naggunpoor, Zillah Agwa.)

| Pergunnah.   | Number. | Village.          | Jumma of the last year of the expired Statement. | PROPOSED JUMMA. |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|--------------|---------|-------------------|--------------------------------------------------|-----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|              |         |                   |                                                  | 1240            | 1241 | 1242 | 1243 | 1244 | 1245 | 1246 | 1247 | 1248 | 1249 | 1250 | 1251 | 1252 | 1253 | 1254 | 1255 | 1256 | 1257 | 1258 | 1259 |
| Naggunpoor   | 1       | Nuseerpore, ...   | 564                                              | 454             | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  | 454  |      |
|              | 2       | Punwutpore, ...   | 691                                              | 622             | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  | 622  |      |
|              | 3       | Utowal, .....     | 760                                              | 325             | 375  | 400  | 425  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  | 450  |      |
|              | 4       | Meerpore, .....   | 825                                              | 800             | 850  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  | 900  |      |
|              | 5       | Burnuggerpore, .. | 525                                              | 467             | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  | 467  |      |
|              | 6       | Nugla Gureeba,    | 750                                              | 597             | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  | 597  |      |
| Total, ..... |         |                   | 4115                                             | 3265            | 3365 | 3440 | 3465 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 | 3490 |      |

APPENDIX, No. XVI.—Vide Para. 178.  
(Police Statement of Pergunnah Naggunpoor, Zillah Agra.)

| Numbers corresponding with Numbers in Settlement Statement. | Names of Villages.   | Sum. | Number and description of Police Servants. | Jageer in Acres and value in rent rates. |                      | Remarks.                                                                                                                                                  |
|-------------------------------------------------------------|----------------------|------|--------------------------------------------|------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             |                      |      |                                            | Acres.                                   | Rent rates.          |                                                                                                                                                           |
| 1                                                           | Nuseerpore, .....    | 454  | { 2 Choukedars<br>1 Bullaher .....         | 4                                        | { 5 Rs. per<br>Acre. | { The Bullaher has a Jageer of 4 Acres and the Choukedars get 3 Rupees per mensem each.                                                                   |
| 2                                                           | Punwutpore, .....    | 622  | 1 Choukedar ..                             | 8                                        | 4 8                  | { Besides this the Choukedar receives one pice from each cart, and half a pice from each loaded camel or poney that remain in the Purao during the night. |
| 3                                                           | Utowah, .....        | 450  | 1 ditto.....                               | 5                                        | 4 0                  | { Ditto.                                                                                                                                                  |
| 4                                                           | Meerpore, .....      | 900  | { 2 ditto.....<br>1 Bullaher .....         | 20 Chok.<br>5 Bul                        | 4 0<br>4 0           | { This is an uninhabited village.                                                                                                                         |
| 5                                                           | Burnuggerpore, ..... | 467  | .....                                      | ...                                      | ...                  | { These servants have fixed pay of 3 Rupees, and 2 Rupees per mensem respectively.                                                                        |
| 6                                                           | Nugla Gureeba, ..... | 597  | { 1 Choukedar...<br>1 Bullaher ..          | ...                                      | ...                  |                                                                                                                                                           |

## APPENDIX, No. XVII.—Vide Para. 179.

(Statement showing the Tenures on which the Mehals of Zillah Agra are held.)

| Pergunnah.   | Zemindaree.      | Putteclaree.    | Bbyacharah.      | Total. |
|--------------|------------------|-----------------|------------------|--------|
| Dasna, ..... | Anjanouth, ..... | Bujeita, .....  | Beenjhapore,     |        |
|              | Bheekumpore,     | Dowlutpore, ... | Bujheira, .....  |        |
|              | Koondenpore,     | Doomree, .....  | Chumrouttee,...  |        |
|              | Oomree, .....    | Eesunpore, ...  | Fyzpore, ....    |        |
|              | Purta Nuggur     | Keerutpore, ... | Hingrouttee, ... |        |
|              |                  | Mundrakh, ...   | Kulyanpore, ...  |        |
|              |                  | Narainpoor, ... | Keshopore, ...   |        |
|              |                  | Ram Nuggur,     | Rampore, .....   |        |
|              |                  |                 | Seetulpore, ...  |        |
|              |                  |                 | Sumouna, .....   |        |
|              |                  |                 | Sungrouth, ...   |        |
|              |                  |                 | Tarapore, .....  |        |
| Total,.....  | 5                | 8               | 12               | 25     |

## APPENDIX, No. XVIII.—Vide Para. 181.

*Circular orders of the Sudder Dewanny Adawlut N. W. P. for the conduct of Civil Suits regarding proprietary rights in Zemindaree and Putteedaree Mehals.*

(No. 1143.)

*To the several Civil Judges in the North Western Provinces ; Dated Allahabad, June 24th, 1842.*

1. The Court of Sudder Dewanny Adawlut have, for some years, been impressed with the necessity of the adoption of measures for remedying the injury, to which landed estates are exposed by decisions of the several judicial tribunals relative to property therein, passed without due reference to the actual state and constitution of those estates, and to the nature of the interests of which they are composed, and the tenures by which they are held, and for obviating at the same time the inconvenience and expense to all parties concerned, and the necessary compromise of the position and character of our Courts, caused by the passing, and issue of orders for carrying into effect decisions, which are from their very nature, with reference to the character of the property affected by them, impossible of execution.

2. Much correspondence between the Government, the Court and the Sudder Board of Revenue has taken place on this subject; and lately a conference has been held by the two latter authorities, to consider the question in all its bearings, and to ascertain the extent to which the evil has been experienced, and devise, if possible, suitable remedial measures.

3. The Court are induced to believe, upon full deliberation, that if, as is stated, the late Revenue arrangements for the revision of the land settlement in these Provinces, have led to the preparation of a record, available to all parties interested, of the minute details of the tenure of every Estate and Village in the several Zillahs, it is only necessary that the various courts of first instance should be particular in enforcing an observance of the rules laid down in the existing regulations, regarding the drawing of complaints, and the examination of claims, to obviate in a great degree, if not entirely, the evil complained of.

4. It has been distinctly declared by the Board of Revenue, that the landed tenures in these Provinces, are classable under the three heads of *pure Zemindaree, pure Putteedaree, or Bhyacharuh*, and

*mixed Putteedaree*. These tenures are defined, and their incidents explained in paragraphs 199 to 208, (both inclusive) of the Board's Settlement Circular; many of the *two latter* descriptions of tenures are liable to the additional incident of a state of intermixed possession, which is explained in paragraphs 225 to 237, both inclusive of the same Circular. It is understood that each Judge possesses the means of reference to this, and the other printed Circulars of the Board, having been supplied with a copy from that authority.

5. It will be seen that the first of the above classes very nearly corresponds with the usual holding of tenants in common, as defined by English Law. Every sharer has an equal proportionate right, throughout every part of the estate, the rents are collected in common, and, after payment of the Government Revenue and charges, the surplus is divided among the proprietors in the proportion of their fractional shares. In cases of this class, the Court observe, the claim is correctly brought, and the suit tried and decided, as a claim for a proportionate share of the whole estate, as  $\frac{1}{2}$ th,  $\frac{1}{3}$ th,  $\frac{1}{4}$ th, or  $\frac{1}{100}$ th, part, as it may happen. When the Revenue authorities are required to execute a decree passed in such a case, it is obvious that no difficulty will be experienced. The Collector has simply to make it known to the parties in possession, that the plaintiff is to be acknowledged as the owner of the proportionate share awarded him, and is entitled to, and will henceforth derive, the privileges and emoluments attached to his adjudicated share of the entire property.

6. Or if it be desired and ordered by the Court, that plaintiff's share, be made over to him in separate possession, the collector has only, in conformity to the provisions of Regulation XIX. 1814, to select from the whole area, in one continuous tract, such an extent of soil, as with reference to its present produce and capabilities, may be considered fairly to represent the fractional share of the plaintiff, which process the complete Map and Register, said to exist of every field and every uncultivated parcel of ground, included in every Mouzah in these Provinces, will enable the Collector to perform with much facility and expedition, and in most instances probably without having recourse to a re-measurement.

7. But it is manifest, that a far minuter detail is required in drawing plaints, regarding proportional shares in Mouzahs held under tenures of the *second* and *third* class above noted, viz. a pure Putteedaree or Bhyacharuh tenure, and mixed Putteedaree, and that when



these minutiae are unobserved, and decrees are given on the pleadings now usually filed, without advertence to the specific nature of the tenure, the greatest difficulty, amounting in fact to impossibility, is encountered in attempting their enforcement.

8. The reason of this is (to quote from the Board's address to Government on the subject) that "there is no community of possession in lands of this kind; which are not inherited, transferred, or possessed in *common*, but in *severalty*. Therefore the rules which relate to lands, held in common, cannot apply to them either as regards possession or partition. The difficulty found is, to put one party out of possession of land held in *severalty*, and to put another party in, without a clear order as to who is to be ejected, from what land, and in whose favour. It is also impracticable to divide an estate of which the lands are held in *severalty* into proportional parts, such a division being contrary to section 30, Regulation XIX. 1814."

"The whole Mouzah is made up of independent freeholds, each freehold not containing one continuous tract, but made up of fields scattered about and intermingled with the fields of other proprietors, so that it generally happens, that if one proprietor own *ten* fields, each of those fields will be surrounded by the fields of other proprietors, and it is rare for two fields of one property to lie together. It often happens in Rhyacharuh Mouzahs, that the fields are possessed by men of several different communities of distinct families and tribes, having no interest either actual or contingent, in common, and no concern with each other, but that of holding fields within the boundary of the same township, residing in a part of the same hamlet, and paying, through either a common or separate representative, their portion of the jummah assessed on the whole mouzah."

9. The Board further remark with great justice, that "in such a case as this, where the land has been held, time immemorial, in clear separate possession, a party claiming to eject the present possessor, and to occupy in his stead, must shew what are the actual fields to which he lays claim, and must prove, in respect to each, a title superior to the persons who holds it. Plaintiff must shew moreover, that he either has held possession of those fields within the term, beyond which the law will not allow the right of a possessor to be called in question, or he must establish by evidence such facts as will entitle him, under the law, to sue notwithstanding the lapse of time. To prove that he holds a certain position in descent from a certain remote ancestor is to

prove nothing, unless he can shew cause for suing after a period, beyond which the law forbids suit to be brought. The nature of the claim and of the evidence required to establish the claim is changed entirely by the different nature of the tenure. A decree in this latter case cannot be given, or, if given is nothing worth, if it be in the terms of a title to a certain proportion of the entire area of the mouzah. The mouzah, as before said, contains many unconnected properties, and it is necessary distinctly to declare of what lands the plaintiff is to receive possession, and who is to be displaced to make room for him."

10. The Regulations require that every plaint shall contain a distinct and specific statement of the nature of the claim preferred, and the grounds on which it is based, and that, before entering on the investigation of any case, the exact points to be proved by the parties shall be ascertained and recorded, and the object of the present order is to impress upon the Courts of first instance the necessity of observing, and strictly to enjoin observance of those rules.

11. As respects the means at hand of so doing, the Court are assured by the Sudder Board that the records of the present settlement to be found in the Collector's office, supply ample materials for enabling suitors to draw their plaints as above laid down. The Board state in their address to Government already noticed, that a map exhibiting the exact position of each field composing every property, and a register of the number of fields and measurement of each, as held by each proprietor, and of the contribution leviable on them towards the Government jummah of the whole mouzah, form a part of the settlement record of every mouzah. Any suitor, on application, may obtain a copy or extract of these documents, and may therefore lay before the Court in the clearest way his claim, and define by their numbers the very fields he claims, and state by whom they are occupied.

12. A list can also at any time be furnished to every Judge (by the Collector) shewing the constitution of every mouzah within his jurisdiction, whether held in common tenancy (zemindaree), or subdivided, and held in severalty (pure and mixed Putteedaree). The village records of mutations kept in the Collector's office will also shew what changes of possession have occurred since settlement.

13. With reference to the foregoing explanatory detail, the Court prescribe for the guidance of Civil Courts, the following rules to be in force, generally, in respect to their other provisions, but, as far as they relate to the *settlement record*, and to the fulfilment of any requirement

for which a reference to that record is needed, only in districts or portions of districts, in which the settlements have been revised under Regulation IX. 1833, on the Collector annually certifying to the Judge that the settlement records and papers referred to therein, have been prepared in conformity to the Board's orders, and that they have been examined, and found correct up to the 1st January of the current year.

#### RULES.

1. Every plaint regarding the right and possession of land shall in future be required to include a specification of the nature of the tenure on which the land sued for is held, viz., to which of the three classes of *Zemindaree*, *pure Putteedaree*, or *Bhyacharuk*, and *mixed Putteedaree*, it belongs. Any petition of plaint, which fails to give these particulars, will be non-suited by the Courts.

2. If the suit be for a specific portion of an estate held in pure zemindaree, the plaint shall indicate whether claim is made for the *division* and *separation*, or merely for the *recognition* of the share sued for. In the *latter* case, the decree (if the claim be proved) shall direct that plaintiff's name is to be recorded in the Collector's books, with those of other holders, so as in no way to interfere with the management of the collections of the estate made through the Sudder malgozar.

3. If the suit be for land held in pure or mixed Putteedaree, the plaint shall indicate the actual fields or parcels of land claimed, including among the defendants the occupiers of those fields, and shall be accompanied by extract from the village field map, shewing the numbers of the fields sued for, and who are the recorded occupants according to the settlement record. In cases of imperfect Putteedaree the plaint shall also set forth any privileges sued for by plaintiff as incident to the claim, and the decree (if the claim be proved) shall include the same order as that noted in Rule 2.

4. The plaint in all claims for land of whatever tenure shall further particularize the exact grounds of plaintiff's claim, and in what respect his title is superior to that of the party or parties sued; it must state when he lost possession of the land sued for (if he have had previous possession) and, should he have had no possession for twelve years, it must shew how his claim is admissible under the law of limitations.

5. It will be the duty of the Courts of first instance to require from the plaintiff, distinct proof of the several points noticed above, and, in decrees for land held under the two latter tenures, the decision must in each instance particularize the actual portions of land, described

in the pleadings which it decrees to the plaintiff, with the grounds on which the award is based.

6. Copies of such extracts from the settlement records as may be needed to file with any plaint will be furnished to parties in the usual way on application to the Collector.

7. As regards unexecuted decrees already passed for lands held in severalty, but in respect to which the above rules have been unobserved, the Courts will use their best endeavours towards the enforcement of such decisions, as far as possible, but should the Collector shew to the satisfaction of the Judge that there exists no common holding to meet the requirements of the award, the decree must be pronounced incapable of execution, and struck off the file, the parties being allowed to bring fresh suit under the present rules for the precise thing claimed.

M. SMITH,  
*Register.*

No. 514 of 1845.

*To the Civil Judges in the North Western Provinces, Dated Agra,  
March 15th, 1845.*

1. Recent inquiries, having for their object the ascertainment of the practical operation of the Rules prescribed by Circular Order, Sudder Dewanny Adawlut, No. 208, dated 24th June, 1842, lead the Court to conclude, that the purpose and signification of the 13th paragraph thereof have been misapprehended, and that without some explanation and modification of its terms, the Rules in question will continue to be, as they have hitherto been, greatly restricted in their application and useful effect.

2. This misconception would seem to have arisen rather from defect of attention and consideration, than from any indistinctness of the phraseology employed, which distinctly declares, that the rules shall be in force, "*generally* in respect of their other provisions, but, as far as they relate to the settlement record, and to the fulfilment of any requirement for which a reference to that record is needed, only in those districts, or portions of districts in which the settlements have been revised under Regulation IX. of 1833, on the Collector's annually certifying that the said records, prepared in conformity to the instructions of the Sudder Board of Revenue, have been examined and found correct." It is evident from the foregoing extract, that the restriction was intended to be limited to those parts of the rules, which relate to

the *settlement record*, and not to extend to the whole of those rules, the provisions of several of which have no reference to settlement records, and may be acted on equally where those records are defective and erroneous, as elsewhere.

3. It is further to be observed, that some of the rules under notice simply reiterate the requirements of existing law, enjoin their observance, and the adjudgment of the penalties attaching under that law to their infringement, and that these particular requirements might, and should, be enforced by the Civil Courts, had the Circular Order to which they are appended, never seen the light.

4. The Court having reconsidered the paragraph above cited, are disposed to think that the restriction, which it prescribes, even in the limited application given to it in the foregoing lines, is not only inexpedient, but actively injurious. It can hardly be expected, that a certificate, embracing records of such comprehensiveness and minute detail as the settlement papers, should be punctually rendered, and it seems puerile, for the mere want of such a certificate, the very comprehensiveness of which should ordinarily throw doubts on its integrity, to reject those portions of the record, the accuracy of which may be either admitted or proved, and with them the information regarding the precise subject of litigation, which they are calculated to afford. Though informalities and errors, preventing the revenue authorities from giving a certificate, as now required, may exist, still these defects need not and should not be held to vitiate the entire record, and deprive it of all title to authenticity and usefulness.

5. Under these circumstances, the Court are pleased, with the sanction of Government, to declare paragraph 13 of Circular Order, Sudder Dewanny Adawlut, No. 208, dated 24th June, 1842, hereby rescinded, and to direct, that the rules thereunto appended, shall be, as far as practicable, brought into full operation in all those districts, the settlements of which have been revised; and records prepared, in accordance with the provisions of Regulation IX. of 1833, and the corresponding instructions of the Sudder Board of Revenue, without exaction of the certificate heretofore required.

6. The Court take this opportunity of explaining, that the extract required by Rule 4, to be appended to the petition of plaint, should be taken not *from the field map*, as therein stated, but from the *khusreh*, or from the *assamewar khuteonee*, whenever that may be the more correct and authoritative document in which not only the No. of each

field corresponding with the number which represents it in the field map, but its area, and name of its proprietor and occupant are entered.

7. It may not be irrelevant in conclusion to observe, that the settlement records are not to be taken as the ground of decision of suits respecting land, but rather as the basis of information regarding the precise subject of litigation ; as a useful and valuable aid, rather than as a rule of guidance to the Civil Courts ; let the information, which these records afford, be received and carefully collated with the other evidence, which will always be adduced, let that which is manifestly erroneous be rejected, and that, the truth of which is clear and undeniable, be availed of, and none other than results satisfactory to litigant parties, and creditable to the civil administration can ensue. It is as useless to expect absolute infallibility in the records of settlement, as it is evidence of a narrow-minded prejudice to reject that, which is really correct and valuable, because some errors or informalities are discernible.

## APPENDIX, NO. XIX.—Vide Para. 103.

*Circular Orders for the conduct of Civil Suits regarding proprietary rights in Talookdaree Mehals.*

(No. 189.)

*Circular Order of the Sudder Dewanny Adawlut to the several Civil Judges in the North Western Provinces, Dated Agra, January 31st, 1845.*

The Court of Sudder Dewanny Adawlut North Western Provinces, in their Circular Order, No. 208, dated 24th June, 1842, have issued some instructions for the conduct of Civil Suits, regarding proprietary rights in mehals where, to use the term of Section 10, Regulation VII. of 1822, "two or more persons may possess a joint property consisting of interests of the same kind," viz. in Zemiudaree and Putteedaree mehals—they now find it necessary similarly to issue instructions for the conduct of Civil suits, affecting proprietary rights in mehals, where "several parties possess separate heritable and transferable properties, consisting of interests of different kinds," these being the tenures referred to in Clause 1, Section 10, Regulation VII. of 1822, and commonly known as Talookdaree. Such mehals may consist of one or more villages, but the term is generally applied to a number of villages, which are said to constitute a "Talookah," as the designation of "Talookdar" is commonly used to represent the person, who, in times antecedent to our acquisition of these territories, was usually admitted to engage for the payment of the Government revenue, and was allowed to exercise all the right inherent in the Government regarding the properties or interests of subordinate occupants: these subordinate occupants, having, in the revision of settlement in these Provinces, been adjudged by the Settlement Officers, to possess a heritable and transferable property in the soil, consistently with the right of the Talookdar, have received the appellation of "Mocuddums," or "Mocuddum Biswahdars."

2. This species of tenure, the Court observe, is distinctly recognized by Clauses 1 and 2, Section 10, Regulation VII. of 1822, which, reserving to the administrative authority the privilege and power of determining and directing, which of the two parties possessing interests of different kinds in such properties, shall be admitted to engage for the Government revenue, enact, that due provision shall be made "for

securing the rights of the remaining parties." To the administrative authority also is reserved the option of prescribing "the manner and proportion in which the net rent or profit, arising out of the limitation of the Government demand, shall be distributed among the different parties possessing an interest in the lands, appertaining to a Mehal," exhibiting the distinctive character ascribed to the Talookdaree tenure.

3. It is asserted by the Government in communication with the Court, that in the recent settlement of the North Western Provinces, the existence of these tenures has been ascertained, and that in regard to them the provisions of Law above recited have been observed; that is, after determining which of the parties, possessing interests of different kinds therein, should be admitted to engage for the payment of the Government revenue, and distributing the net rent or profit arising out of the limitation of the Government demand, due provision has been made "for securing the rights of the remaining parties."

4. In the settlement of each village, or other component part of a Talookah, the first and the main question for determination was, whether the tenure was of the nature described in Clause 1, Section 10, Regulation VII. of 1822, that is whether it was the exclusive property of the Talookdar, or whether other parties were also in possession of heritable and transferable properties therein, consisting of interests of a different kind from that of the Talookdar. The judicial decision of this question in the first instance rested with the Officers making or revising settlements, and that decision is in the last resort, liable to be contested in the Civil Courts, agreeably to Clause 6, Section 29, Regulation VII. of 1822.

5. When the question as above stated, i. e. whether the land or village claimed is the property exclusively of one party, or whether other parties are likewise possessed of separate heritable and transferable properties of a different kind, is brought before the Civil Courts for trial and adjudication, it should, the Court observe, be borne in mind, that the recognition of the one right is neither incompatible with the existence of the other, nor decisive of the point at issue before the Court;—for example, a suit may be instituted by a Talookdar for the sole right, property and possession in any component part of a Talookah where the tenure above described has been judicially declared by the Settlement Officer to exist, and it may be satisfactorily proved, that the claimant has been formerly "under engagements and recorded in the



accounts of past settlements as Zemindar or Talookdar or the like;" this, the Court observe, would be by no means conclusive against the existence of other subordinate properties, consisting of interests of a different kind from those owned by the Talookdar, and could not of itself be held to justify the entire exclusion of the parties possessing such properties, from proprietary occupancy of the soil, and the enjoyment of the rights thereupon contingent.—In such a case, it would be the duty of the Court to receive evidence from the adverse party, whatever denomination they may assume, to prove the co-existence of a separate heritable and transferable right, and to establish their possession of that right, before pronouncing judgment in favor of the claimant.

6. Without desiring, or attempting to define with any approach to precision, the character, and amount of evidence, which should be required in cases of this description, the Court observe, that the whole tenor of Regulation VII. of 1822, vests officers conducting settlements with authority to correct the errors of former settlements, that Clause 2, Section 5, of the same Regulation tends to shew, that to have been "recorded in the accounts of past settlements as Zemindar, Talookdar, or the like," cannot of itself be held to decide the question as to the precise extent of the rights possessed by the party, who may have been heretofore admitted to engage for the payment of the Government revenue, and that, in determining the matters at issue, evidence may equitably be admitted to the existence of all such rights and usages as are held, by the custom of the country, to be indicative of the possession of proprietary right.

7. The Court desire only to add, that the suit in Court is of course a suit *de novo*, and to be tried on its own merits, due advertence being had to the facts elicited by the investigation of the Settlement Officer, and to impress upon all the Judicial Authorities the importance of giving their best attention to the principles above set forth in the adjudication of all suits, affecting interests of the nature herein described.

## APPENDIX No. XX.

*Circular Orders regarding the re-settlement of districts in the N. W. P. issued since the publication of the first edition of this work.*

INSTRUCTIONS BY THE SUDDER BOARD REVENUE CONCERNING THE  
REVISION OF SETTLEMENT IN THE SAHARUNPORE DISTRICT.

These instructions have been drawn up with the sanction of His Honor the Lieutenant-Governor, and are designed to assist the Collector in points which have been omitted from, or not sufficiently detailed in, the "Directions to Settlement Officers;" or on which different rules from those laid down in that treatise have been subsequently issued by Government.

II.—AGENCY. The Punjab method of survey with the plane table will, of course, be adopted, and, as it is advisable that the measurements should be made by the village putwarees, under efficient supervision, it is essential that they should in the first instance have suitable hulkahs or circles assigned to them; and, in the second, should be carefully instructed in Hindce composition, writing in the Nagree character, and surveying with the plane table.

III.—Orders have already been issued regarding the arrangement of these circles, and the instruction of the putwarees who may be retained in office. The Collector should endeavour to complete the arrangements, and train the putwarees, pergunnah by pergunnah; directing his attention, in the first instance, to those pergunnahs in which he proposes to commence the operations of survey; and as it is expedient that no putwaree should have charge of villages attached to different Tehseeldarees, but that each hulkah, or circle, should lie in one Tehseeldaree, the revision of the limits of pergunnahs and fiscal, criminal and civil jurisdictions, regarding which a report has been called for, should be completed and laid before the Board at an early date, in order that the final confirmation of Government may be solicited. Hereafter, should this report be long delayed, any alteration, desired by the Board or Government, in the limits of the internal divisions as arranged by the local officers, may affect the putwaree circles and occasion much inconvenience.

IV.—One warning may be added here; that in the arrangement of hulkahs for putwarees, the evil of making them too large is greater

than that of having them too small, and should above all be avoided. In a small hulkah the putwarees may not have the full rate of salary which the Government always desires to secure for the office; but in a large one he will be overworked, and his annual papers, to mention only one inconvenience, will fall into arrear.

V.—Ameens, acquainted with the Nagree character, and thoroughly versed in the Punjab mode of survey, should be appointed (in addition to those already entertained) for the instruction of the putwarees. These ameens should receive from Rs. 20 to 25 per mensem, and should be employed in supervising the measurements; each ameen having a class of putwarees, to be increased or diminished according to circumstances, under his special charge. The ameens should also be employed in making, in duplicate, copies, in the Persian character, of the records to be furnished by their putwarees, for the Sudder and Tehseel offices.

VI.—These ameens, again, should be supervised by the Tehseeldar, and by such of his omlah as can be spared from their ordinary duties; and, where necessary, the Tehseeldar may be relieved in a great measure of the current revenue work, by the appointment of an officiating peshkar in his room, in order that he may devote the greater part of his time to settlement and survey duties. The establishments of other Tehseeldarees, in which the work has not begun, can be drawn on to strengthen the staff of the Settlement Officer.

VII.—The accuracy of measurements, especially when made by an inexperienced agency, such as the village putwarees, depends greatly on the meerdahs. It is a mistake to suppose that any coolie can act efficiently as a meerdah. Each measuring party should have two experienced meerdahs, and the Collector should at once train a staff of such, and test the qualifications of the meerdahs who are borne on the Tehseely establishments.

VIII.—The Collector may, and should, delegate to the Native Deputy Collector the supervision of the work of survey; but he should satisfy himself, by frequent and careful personal inspection, and by occasionally testing the documents prepared, that the work progresses rapidly, and is accurately done.

IX.—INSTRUMENTS. Every measuring party should have a plane table, with a mariner's compass, scale, sight, pencil, and India rubber; and two or three such instruments, complete in all respects, should be in store at the Tehseely, for issue, when required for fresh parties, or

to supply the place of others under repair. In addition, an iron jureeb, two staves shod with iron, and a measuring rod, should be supplied to each party. The length and graduation of the jureeb and rod will depend upon the size of the standard beegah.

X.—Not only should spare jureeb, staves, and rods be kept at the Tehseely, but a standard jureeb also, to be used only for testing others, and never for measurement. As each village is completed, the jureeb used should be returned to the Tehseely, and another issued. The returned jureeb should not be re-issued, until it has been carefully compared with the standard, and repaired, if necessary.

XI.—Particular attention is requested to these precautions. For the iron jureeb, unless made so heavy as to be unwieldy and fatiguing continually bend or break, and rarely are found correct at the conclusion of the measurement of a large village. To avoid the accumulation of errors, each jureeb will be repaired, and tested as above, before it is re-issued.

XII.—In order that the Settlement Misl may be bound into volumes, of uniform size and appearance, only one description of native paper should be used, and all documents should be written on pages of the same size. The shujrah map will, of course, be an exception. All these maps should be drawn on an uniform scale of two jureeb or —\* yards to an inch, and upon the hill paper, called “báus lá kághiz.” This paper is very tough, cheap, and will last without being pasted on cloth, which is expensive, troublesome, and distorts the map unless very neatly done.

XIII.—BOUNDARIES. It will probably be found that the boundary marks erected at the last settlement have sometimes disappeared, and cannot be traced, except here and there, where a few pukka pillars were erected to define schuddee points, or boundaries judicially decided. The boundaries must then be defined *de novo*. This should be done by the ameens and the putwarees, under the strict supervision of the Tehseeldar, whose authority and influence may prevent parties from raising claims unfounded, or long since disposed of; and it should be clearly understood that the powers of the native officials, from the Tehseeldar downwards, are limited to marking off and erecting pillars

\* To be filled in, when the standard beegah has been determined. Vide paragraph 9—Supra. If a different scale is unavoidable in different parts of the district, care should be taken to shew the scale at a corner of the shujrah.

on boundaries undisputed, or adjusted amicably by the parties themselves. In no case should any disputed boundary be decided, whether by order or arbitration, except by, or under the direction of, the Collector, or one of his Deputies or Assistants in person, *and on the spot.*

XIV.—Wherever a dispute is found to exist, a report should be made to the Deputy Collector, or other officer in charge of the Tehseeldaree, who will himself dispose of it.

XV.—In cultivated land, the possession of which is certain, and of more than twelve months' duration, that possession, whether it agrees with the professional plan of the village or not, must be maintained. But in waste tracts, or in cultivated land, of which the possession is recent or doubtful, recourse must be had to the existing professional plan, or to arbitration. But the fact of legal possession being with neither party must be recorded in the final proceeding or the subsequent steps may be questioned in the civil courts.

XVI.—In such cases the parties will usually agree to abide by the boundary laid down in the professional plan; and if so, an engagement should be taken from them to that effect, and the boundary restored. This is not an easy process to one imperfectly acquainted with surveying. The best plan is to identify two remarkable points, such as sehuddee points, or very marked angles, in the plan and on the ground; and restoring the boundary between them as nearly as possible, to survey and protract it on the same scale with the plan. The comparison of the two surveys will at once show what errors have been made. The method, sometimes adopted, of enlarging the professional plan is far less certain, as any error of protraction becomes multiplied by the process.

XVII.—If the parties refuse to abide by the map, recourse must be had to arbitration in the usual way. Care should be taken to allow seven days for amicable adjustment in all such cases.\*

XVIII.—And under Section 2, Act I. 1847, a notice should be served on the lumberdars of each village, or affixed in it if they are absent, as soon as it is proposed to commence operations in any Tehseeldaree. The expence of the boundary marks should be charged to the several villages concerned, under the Act quoted. These marks should be in pukka masonry, or by a deep trench, on boundaries

\* Vide Board's Circular Order Z, dated 4th July, 1854.

decided by reference to the village plan, or by arbitration; and at all schuddee, or triple points, pukka chubootras of three feet square should be erected, instead of pillars.

XIX.—Whenever a boundary has been decided, different from the former one, it should be protracted in red ink on the village plan; and, in the final proceeding, a note of the discrepancy should be made.

XX.—A separate thakbust map will not be required, but the chubootas, and other marks, will be shewn on the edge of the shujrah map, with entries of their numbers, and the distances between each. The thakbust map used to be required by the Surveyor. For all revenue purposes, the Shujrah map answers better.

**XXI.—INTERIOR MEASUREMENT.** No pains should be spared to ensure accuracy in the shujrah and khusrāh, for upon these depend all the other documents of the settlement misl; and any errors in the entries of the khusrāh will be repeated and multiplied in the other papers. The old form of the khusrāh map will be adopted, with the addition of a column for the “name of the puttee” in putteedaree estates; and the substitution of “North and South,” “East and West,” for “length” and “breadth.” It will not be worth while to shew the old numbers of the fields, as recorded at the last settlement, or to have any column for that purpose. For under the old system it was the interest of ameens paid by contract to survey in plots as large as possible; and hence they frequently included, under one number, fields owned or cultivated by different parties. And further, new fields have been formed in the waste land, and the limits of existing fields altered since the settlement. The headings of the khusrāh will be as shewn below.

| Number of field |   | Name of field. |   | Name of Thake or Putter. |   | Name, parentage, and caste of Owner. |   | Name, parentage, and caste of Cultivator. |    | East and West.          |    | North and South.  |    | Total Area by Survey.                                |    | Total Area in Village Beegahs. |    | DETAILED AREA BY SURVEY. |    |                                                                                                                                                        |    | REMARKS. |  |
|-----------------|---|----------------|---|--------------------------|---|--------------------------------------|---|-------------------------------------------|----|-------------------------|----|-------------------|----|------------------------------------------------------|----|--------------------------------|----|--------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|--|
| 1               | 2 | 3              | 4 | 5                        | 6 | 7                                    | 8 | 9                                         | 10 | 11                      | 12 | 13                | 14 | 15                                                   | 16 | 17                             | 18 | 19                       | 20 | 21                                                                                                                                                     | 22 |          |  |
|                 |   |                |   |                          |   |                                      |   |                                           |    | Barren or Unculturable. |    | Cultivable Waste. |    | Cultivated, including land prepared for cultivation. |    |                                |    |                          |    | N. B.—Column 9 to be filled in, only when a conventional village beegah is used, not bearing an ascertained and uniform relation to the Survey beegah. |    |          |  |
|                 |   |                |   |                          |   |                                      |   |                                           |    | Irrigated.              |    | Unirrigated.      |    | Total.                                               |    |                                |    |                          |    |                                                                                                                                                        |    |          |  |

XXII.—It has been considered whether it might not be better to keep the entries of Survey distinct from the statistics of ownership, occupancy, &c. ; or, in other words, to have a separate fieldbook. But the entries of measurement do not materially swell the size of the Khusrah, and by keeping it as the sole record of measurement, there is less risk of loss, and the settlement misl will be less bulky.

XXIII.—Especial attention should be directed to the entries of waste land, which should be measured in convenient parcels, if possible not exceeding ten beegahs, defined as far as possible by boundaries easily identified,—as roads, ravines, nullahs, and the like ; or by lines drawn from stations known or recognizable. The entries of land irrigated, or capable of irrigation from whatever source, should be zealously watched ; and where there are orchards or trees, the tenure on which they are held, with the number and description of the trees, (unless very numerous,) should be inserted in the column of ‘Remarks.’

XXIV.—Above all; care should be taken that the putwarees record correctly the rights of mouroosee assamees in all villages, and of all parties in such estates as are held on putteedaree, imperfect putteedaree, and bhyachara tenures. A list of such estates should be drawn out for each tehseeldaree, and the operations of survey commenced in them, as the compilation and examination of the settlement record will occupy a longer period in such than in zemindaree estates.

XXV.—The putwaree should also prepare a separate map and khusrah of the abadee, or village site. The map should be on a scale four times as large as the shujrah map, or four jureebis, equal to — yards to an inch. The limits of the several ibatuls, or enclosures, and of the waste plots within, or sufficiently near the abadee to form part of it, should be shown, as correctly as possible, without too great expenditure of time and labour. A separate khusrah, or register of the abadee, should be prepared in the form given below ; and special care should be taken to ascertain and record the rights of ownership, or occupancy, in the waste plots used for stacking fuel, or for heaping refuse, as these are fertile sources of dispute.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | REMARKS.                                                                                                                                                                                                              |
|---|---|---|---|---|---|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |   |   |   |   |   |   | N. B.—Waste plots included in the abadee, and not being enclosures, will be entered in column 1; and the name, parentage, and caste of the owner, will be entered in column 3; the remaining column being left blank. |
|   |   |   |   |   |   |   | 8                                                                                                                                                                                                                     |

XXVI.—As the khusrah should be a record of existing facts, the names of shikumee asamees or sub-tenants will in most cases be entered, and the following rules should be observed. Wherever a non-proprietary cultivator is in the occupation of, and pays rent for, land forming part of the tenure of another non-proprietary cultivator, the names of both must be shewn in the column of occupancy, the former being designated as a sub-occupant. So, when a portion of the seer of a zemindar is cultivated by an asamee paying rent, that is, cultivating with his own stock, on a stipulation of paying a fixed sum or rate, in money or in kind,—the name of the latter will be recorded as a sub-occupant as well as that of the zemindar. But the names of household servants, or retainers, who cultivate with the stock of those from whom they hold, and do not pay a rent or rate as above, should be excluded. Whether the name of the zemindar will appear for the seer land in the column of owner, or in that of occupant, must depend on the tenure of the village. If the tenure be zemindaree, the holder of the seer, unless sole proprietor, cannot have a *several interest of ownership* in any portion of the land, and his name can only appear as occupant, the cultivator being entered as his sub-tenant. If the tenure be of any other kind, the seer-holder may, or may not (according to circumstances) be owner, or possess a severalty of ownership, in the particular fields cultivated by the sub-tenant.

XXVII.—In addition to the documents above mentioned, the putwaree should also prepare, in the Nagree character, the khuteonce, the teerij asameewar, and the jummabundee. The local knowledge of names and tenures possessed by the putwaree will enable him to compile these documents with less risk of inaccuracy than if they



were entrusted to amceens. The khuteeonee and teerij should shew, separately and clearly, maaf tenures released by authority or village custom, lands held by village artisans, and waste and barren tracts, all of which will be numbered and registered in the khusrah. The entries of rates and rents cannot, however, be inserted until the jumabundee has been compiled.

XXVIII.—But the compilation of this latter document must not be deferred, as was generally the case at the last settlement. It should be prepared, simultaneously with the khuteeonee, by the putwaree. There should now be less danger of error in this document, for the nikasee papers, annually filed, should shew the rates of rent correctly. But care will be necessary to distinguish mouroosee asamees, having the right of occupancy at fixed rates, from ghyr mouroosee asamees, or tenants-at-will.

XXIX.—Where butae prevails, or where the rate of rent varies with the crop, any custom which may exist regarding the proportion in which the asamee is bound to cultivate the superior crops should be noted.

XXX.—One point should not be overlooked. The amount or rate of rent payable by the asamees should be expressed in one sum; and extra cesses for village police, road fund, &c. (the apportionment of which from the net rental assets, as between the Government and the proprietors, is below provided for in paragraph 42,) or for general village expenses, should not be allowed, with the single exception of the putwaree's fees, which at the rate below stated in paragraph 39, will find a place in a distinct column, as heretofore, of the jumabundee, where it is customary to levy such cess on *cultivating proprietors*. In many parts of the country, the proprietors collect cesses, over and above the recorded rent, for numerous charges of the kinds above mentioned, and others, from the non-proprietary cultivators. These charges must no longer be allowed. Only one amount, or one rate of rent determined and recorded will appear, to which the putwaree's fees, to the extent as above stated, from cultivators who are also co-sharers in the proprietary interest, will be the only addition.

XXXI.—The entries of the jumabundee, which concern each individual, whether proprietor or non-proprietor, should be explained to him; and the whole document openly discussed in the village, and disputes reconciled or adjudicated before the document is accepted as correct.

XXXII.—Counterparts in duplicate of the khuteeonce, teerij asameewar, and jumma bundee, after the latter has been approved, and the columns of rates and amount of rent in the two former filled in from it, must be made in the Persian character, for record in the Sudder office and the Tehseely. These will be furnished, with the similar translates of the shujrah and khusrah, by the supervising ameens, aided by the Tehseelee omlah; and, in addition, they should prepare a teerij jinswar for each village. This last document is of great statistical value, and of much use in fixing the assessment; and every individual having an interest in the land, whether as owner or occupant, should be supplied with an extract, in the Nagree or Persian character as he may prefer, of so much of the khuteeonce as shows the numbers, areas, rates, and amounts of rent or revenue (as the case may be) of each of the fields held by him, as owner, or occupant, or both.

XXXIII.—KHEWUT, AND WAJIB-OOŁ-URZ. The khewut, as the record of the rights, and liabilities of the proprietors, or proprietary community, and the wajib-ool-urz, which details the constitution of the estate, and the incidents of the tenure, require judgment and care in their compilation.

They should, together, present a clear and full account of the existing state of things. It is scarcely possible to add anything to the instructions contained in paragraph 167 of the "Directions to Settlement Officers" on this subject. What is matter of direct engagement, fixed for the term of the settlement, in like manner as the amount of the Government jumma is fixed, should be clearly distinguished from what is merely a record of rates and payments as at the time existing. The latter should be recorded thus:—"*The payment found to be at this time made for — is —; but this sum remains open to further arrangement, according to Law.*" For facility of reference, the wajib-ool-urz should be divided into certain uniform headings; but the greatest care must be taken to avoid the common error of filling up these headings in a stereotyped manner for all villages and all tenures. Speculative provisions, not required by existing rights and usages in the communities, should be strictly excluded. This caution is especially applicable to the cases of putteedaree, imperfect putteedaree, and bhyachara estates.

XXXIV.—The adjustment of the Government demand is not a matter of arithmetical calculation; nor can precise rules be laid down

to guide the Collector, who must, in a great measure, follow his own judgment, and his own methods, for acquiring information. Government, in orders No. 482, dated 31st March 1842, have given a pledge that the demand of the State in certain villages, named in the lists submitted by the Board of Revenue, shall not be enhanced until the rates of assessments in the contiguous estates (which are also named) have reached the same standard. This pledge must be respected; and it may be added that, in Saharunpoor generally, the Government does not look for any total increase on the present demand; excepting of course, as to fresh land brought into culture since the last settlement beyond the limits of the then assessed villages, or where there may have been a great rise in the rent-value of land, caused by the growth of large new centres of consumption, or the like. The Collector should aim rather at the equalization of the assessments. With this view, statements should at once be drawn up for each pergunnah, showing, for each mouzah in it, the cultivated, culturable, lakhiraj, barren, and total area, juma, and rate per acre of the juma, on the total malgoozaree and cultivated areas, as recorded at the settlement, and as at present existing. These data can be obtained, as regards the status of the settlement, from the original settlement records; and as records present condition, from the census returns of 1853, corrected, where necessary, from the nikasee papers of 1261 Fusal.

XXXV.—The attention of the Collector will thus be at once drawn to any villages in which the cultivation has materially increased since the settlement, or the rates are unusually low; or, in which, on the other hand, from whatever cause, a falling off in the extent of cultivation is perceptible, or the rates are much above the average.

XXXVI.—The assets of an estate can seldom be minutely ascertained, but more certain information as to the average net assets can be obtained now than was formerly the case. This may lead to over-assessment, for there is little doubt that two-thirds, or 66 per cent., is a larger proportion of the *real* average assets that can ordinarily be paid by proprietors, or communities, in a long course of years. For this reason, the Government have determined so far to modify the rule laid down in paragraph 52 of the "Directions to Settlement Officers," as to limit the demand of the State to 50 per cent., or one-half of the average net assets. By this, it is not meant that the juma of each estate is to be fixed at one-half of the net average assets, but that, in taking these assets, with other data, into consideration,

the Collector will bear in mind that about one-half, and not two-thirds, as heretofore, of the well-ascertained net assets, should be the Government demand. The Collector should observe the cautions given in paragraphs 47 to 51 of the treatise quoted, and not waste time in minute, and probably fruitless attempts to ascertain exactly the average net assets of the estates under settlement.

XXXVII.—\*In villages, the cultivation of which has been much extended since the settlement, by the breaking up of new land, or the per-centage of irrigation increased by the sinking of new wells, or other improvements, the expenditure of capital must be allowed, and a moderate juma assessed.

XXXVIII.—CESSES. Besides the settlement for the Government demand, separate engagements should be taken for the payment in addition, of one per cent. on the Government demand for the Road fund, for an equal amount for the School fund, and for one-quarter, or four annas per cent., for the district dawki; all to be engaged for as part of the revenue of the mehal, and payable, with the Government demand, into the Tehseely, and to be realizable by all the processes applicable to recovery of arrears of revenue.

XXXIX.—And in the wajib-ool-urz, agreements should be inserted for the payment of the putwaree and the village watchmen, including the bulahir or khubr-rusan, if any. The putwaree will, for the future, ordinarily receive three per cent. on the collections of the jumabundee, (exceptional cases of a higher rate being noted in the Settlement Report,) to be paid by the zemeendars themselves. The chowkeedars will now be remunerated in money, and not by jageers of land; each chowkeedar should have a fixed and uniform allowance of three rupees per mensem, to be collected by the Tehseeldar, and

\* See the Hon'ble Court's Despatch, dated 13th August 1851, No. 9, paragraph 489. "Another question of importance is, whether an agriculturist, on the renewal of a settlement, should be allowed the full benefit of his improvements, or whether the Government should be held entitled to a share of the additional value, which his capital and industry, aided, by other circumstances, have added to the land. We are of opinion that the only satisfactory principle on which all future renewals of settlements can be made will be, that reference must be had to the value of the land at the time, a liberal consideration being given for the improvements attributable only to the efforts of the tenant himself, and especially with regard to such, as are of a comparatively recent date, and with regard to which he has reaped the advantage only for a short period under the old settlement."

disbursed from the Tehseely office to him. Besides the appropriate notice of the Chowkeedaree allowance in the wajib-ool-urz, its payment, as part of the Revenue, to be collected by the Tehseeldar, should be provided for by a distinct engagement, as in the case of the cesses\* mentioned in the preceding paragraph.

XL.—The remuneration of the bulahir or khubr-rusan, (where one is maintained,) whether in money, at a fixed rate, in fees, or in land, should remain unaltered; but the manner and amount of the remuneration should be recorded, and an agreement inserted in the wajib-ool-urz to maintain it during the currency of the settlement.

XLI.—As a general rule, one chowkeedar should be appointed for every sixty enclosures, or ibatuhs, and a provision for re-adjusting the number at that rate should the number of enclosures be increased, should be added.

XLII.—In addition, therefore, to the Government demand, the owners of land will be responsible for the following cesses†:—

- 1.—Road fund, at one per cent. on the juma.
- 2.—School fund, at one per cent. on the juma.
- 3.—District dāk charge, at four annas per cent. on the juma.
- 4.—Putwarees' fees, at three per cent. on the collections of jum-mabundee.
- 5.—Village chowkeedars, at 3 Rs. per mensem each.
- 6.—Village bulahirs, according to existing custom.

\* All these cesses should be expressly engaged for, as Revenue, in the durkhast. A Form of durkhast will be communicated for the purpose.

† This rule is founded on the consideration that the Government, and the Public generally, share directly in the benefits derived from the Road and School funds, and from the Dak and Chowkeedary establishment; and it is therefore, proper that the expense on these accounts should be debited against the rental assets, before proceeding to the calculation of the juma. so that the remainder of the rental only shall constitute the sum, of which one half is to form the Government juma, and the other half to cover the profit, risk, and expenses of the proprietors. The Government will thus share fairly with the proprietors the charge for those objects which are of equal concern to all parties. The Put-waree and bulahir are, on the contrary, entertained solely for the use and benefit of the village owners and communities; and it is right that their salaries should be wholly defrayed from the fifty per cent. of the rental which, on the average, is to be assigned to the Zemindar. (Para. 3, Government Orders, No. 27 A., dated January 4th, 1855.)

Of these cesses, the 1st, 2nd, 3rd and 5th, may be assumed as payable from the net assets before the determination of the Government demand. The remaining charges, Nos. 4 and 6, must be met by the zemeendars from the fifty per cent., or moiety of the balance, which the Government concedes to them. The Collector, therefore, will make due allowance for the road, school and dâk funds, and for the village chowkeedary, by deduction from the total net assets, before he calculates the juma.

XLIII.—The Government have decided to make it one of the conditions of settlement that a lumberdar, acting as representative and manager for a body of co-sharers, shall be entitled to five per cent. on the amount of Government juma, for which he is responsible. An invariable provision should therefore be inserted in the wajib-ool-urz to the effect that lumberdars shall be allowed, in making the annual adjustment of accounts of a muhal, to deduct the fees of their office, at the above rate, from the total proprietary profits; or, if necessary, to realize such fees from their co-sharers, or putteedars, by summary suit. The stipulation should be made either immediately, or prospectively, as the case may be, with respect to every property; because, even where the lumberdar is the sole owner at the time of settlement, the estate may afterwards pass by inheritance, sale, or other cause, into the hands of several persons, so as to require the appointment of one or more lumberdars.

XLIV.—The instructions, laid down in paragraphs 156 and 158 of the "Directions to Settlement Officers," will be carefully observed in the selection of lumberdars, and in recording the rules according to which successions will take place. The number should be as small as is compatible with the efficient performance of the duty, and the variety of interests concerned. And no increase in the number sanctioned at the settlement should be subsequently allowed, except under the special sanction of the Sudder Board of Revenue.

XLV.—MAAFEE ESTATES. It is presumed that all claims to hold lands or estates rent-free, for life or in perpetuity, have been disposed of. In states authoritatively exempted from the payment of revenue, in which the maafeedars are distinct from the proprietors, either party can claim that a sub-settlement be made under Section 17, Regulation VII. 1822; in which case the same document will be prepared, and the same arrangements made, as in khalisah estates; the sole difference being that the demand assessed will be payable to the

maafeedars, instead of the Government. In such cases the cesses, on account of road, school, and dāk funds, putwarees' fees, and wages of village police, will be deducted from the average assets, or charged to the proprietors as in khalisah villages.

XLVI.—And even if neither the maafeedars, nor the proprietors, desire a sub-settlement under the Regulation quoted, still the village should be measured, and all subordinate rights of occupancy and cultivation carefully ascertained and recorded. And the same process should be adopted in maafee estates, of which the maafeedars are themselves proprietors. Parcels of resumed, or lapsed, maafee land, whether already assessed, or liable to assessment at the expiry of the current settlement, should be settled with the parties in proprietary possession, and at the same rates as are adopted for other lands of the same description. For, under the rule laid down in paragraph 36, all settlements will virtually be made at half asset rates, and no difference need therefore be made in the rates applied to lapsed or resumed parcels of rent-free land.

XLVII.—PERIODICAL REPORTS OF PROGRESS. The progress of the revision of settlement, and the compilation of the necessary documents, will depend mainly on the success of the Collector in training the putwarees to accomplish their share of the work. The Collector should at once report the state of the hulkahs, or putwaree circles, on the 31st December 1854, and the progress made up to that date in the instruction of the putwarees. The information regarding the latter may be supplied in the form subjoined, which should hereafter be furnished monthly to the Commissioner, and quarterly to the Board, so as to reach him within a fortnight, and the Board within a month, of the close of the month and quarter respectively. The first return will be due on 30th April 1855; the preliminary statement, showing the status at the close of 1854, should be submitted without delay. A note should be added in the column of "Remarks," to show the progress made in the hulkabundy to the close of each quarter.

| Pergunnah. | Number of Mouzahs. | Number of Halkahs. | Number of Putwarees. | IN NAGREE. |              | IN VILLAGE ACCOUNTS. |              | IN SURVEYING WITH PLANE TABLE. |              | REMARKS. |
|------------|--------------------|--------------------|----------------------|------------|--------------|----------------------|--------------|--------------------------------|--------------|----------|
|            |                    |                    |                      | Qualified. | Unqualified. | Qualified.           | Unqualified. | Qualified.                     | Unqualified. |          |
| 1          | 2                  | 3                  | 4                    | 5          | 6            | 7                    | 8            | 9                              | 10           | 11       |

XLVIII.—In addition, the Collector should simultaneously submit to the Commissioner monthly returns, in the subjoined form, to be forwarded quarterly to the Board; shewing, for the Pergunnahs under survey, the progress made in the demarcation of boundaries, interior measurement, and compilation of preliminary records.

| Pergunnah. | Number of Mouzahs in the Pergunnah. | NUMBER OF MOUZAHS, OF WHICH |                            |                                    |                                     |                                                  |                                                    | REMARKS. |
|------------|-------------------------------------|-----------------------------|----------------------------|------------------------------------|-------------------------------------|--------------------------------------------------|----------------------------------------------------|----------|
|            |                                     | Boundaries are completed.   | Boundaries are unfinished. | Khasrah and Shujrah are completed. | Khasrah and Shujrah are unfinished. | Khutonee and Teerj and Jumabundee are completed. | Khutonee, and Teerj and Jumabundee are unfinished. |          |
| 1          | 2                                   | 3                           | 4                          | 5                                  | 6                                   | 7                                                | 8                                                  | 9        |

XLIX.—Expenses of Revision. As regards the Expenses of the revision of settlement, these will be borne by the State. In Agra, Muthra, and other districts in which re-measurements have been made during the currency of the existing settlement for the purpose of correcting the records, the malgoozars, for whose benefit the work was undertaken, have been required, and have generally agreed to bear a portion of the charge. But in Saharunpore the current settlement is about to expire, and a new settlement is to be made, mainly for the purpose of determining the Government demand. It is just, therefore, that Government should bear the expense, as was done on the occasion of the original settlements under Regulation IX. of 1833.

L.—And, as so much depends on the putwarees, and on their speedy instruction in the art of Surveying, with the plane table especially, the Government is prepared to encourage them by granting rewards, on the recommendation of the Collector, (within the limit



in each case of Rs. 50, fixed by the memorandum of 9th March last,) to the putwarees, who acquire the most quickly the most competent knowledge of Survey, and make the best use of that knowledge in actual measurements. The Collector will submit the necessary recommendation whenever he thinks fit, and it may conveniently be made, pergunnah by pergunnah.

CIRCULAR ORDER No. 18.—*Dated Agra, the 16th November, 1855.*  
*To all Revenue Authorities in the North Western Provinces.*

Doubts having been entertained respecting the mode of computing the Road Fund and other cesses, adverted to in paragraph 42 of the Shuharunpoor Settlement instructions, the following exemplar, which has been submitted to, and approved by Government, as most in accordance with the intent of the rule abovementioned, is circulated for the information and guidance of all Settlement Officers :—

EXEMPLAR.

Rental assets,.....Rs. 1,000 0 0

DEDUCT.

Road Fund, 1 per cent. of the moiety, (Rs. 500,) 5 0 0

School Fund, 1 per cent., ..... 5 0 0

District Dâk,  $\frac{1}{4}$  per cent., ..... 1 4 0

11 4 0

Chowkeedar per annum,..... 36 0 0

47 4 0

Rs. 952 12 0

Jumma (953 ÷ 2) = ..... 476 0 0\*

\* (Fractions of a rupee being omitted from Jumma.)

ADD.

Road Fund, ..... 5 0 0

School Fund,..... 5 0 0

District Dâk, ..... 1 4 0

Chowkeedar, ..... 36 0 0

47 4 0

Total demand, Rs. 523 4 0

H. W. HAMMOND,

Secretary.

CIRCULAR ORDER.

H. H. dated 29th July, 1856.

No. 857 OF 1856.

To Secy. to Government, N. W. Provinces.

Dated Agra, 1st July, 1856.

SIR,

REVENUE. The enclosed letter from the Collector of  
*Present,* Saharunpore, has reference to the XXVIII.  
W. MUIR, Esq. Rule prescribed for the revision of Settlement  
*Offg. Member.* in the Saharunpore district.

2nd.—The previous rules on the subject are contained in paragraph 170 of the Board's Settlement Circular, No. 1, dated the 9th April 1839. It is there directed that "an Assameewar Jummabundee shall be required from the proprietors." And in paragraph 172, it is provided that, "when the rent-roll is given in, it shall be proclaimed in the village, for at least ten days, for the information of the cultivators, and any objections disposed of before it is finally accepted."

3rd.—Under these rules it was usual, at the Settlement, under Regulation IX. 1833, to consider the Jummabundee a document for which the proprietor alone was responsible; and unless, after being published in the village, it was objected to by any of the cultivators, it was ordinarily accepted without question. Coming also at the close of the Settlement, in many cases after the Chief Settlement Officer had left the district, and the preparation of subsidiary papers was being conducted by subordinate officers, even the above check was often perfunctorily enforced.

4th.—Even when more than ordinary care was taken, the only occasion on which an unchallenged Jummabundee was subjected to revision was where it afforded a manifestly inadequate return for the payment of the assessed Revenue. If a fair margin of profit appeared, the Jummabundee was as a matter of course accepted.

5th.—The instructions on the subject, in paragraph 168 of the Directions to Settlement Officers, while laying great stress upon the Jummabundee as "the basis of the Putwaree's annual papers, and in fact the first of the series," and requiring a careful and patient hearing and decision of objections, do not materially alter the previous orders. It still remains the last of the Settlement proceedings. "It is of importance that it be drawn out afresh in the form here prescribed

at the close of the proceedings," and apparently it might differ from the previously arranged entries of the Khutteonee.

6th.—If it were possible to prepare the Jumma-bundee "simultaneously with the Khutteonee," or before it, the advantage would be gained of a close and accurate correspondence between the two. The question, therefore, arises whether the Jumma-bundee can be drawn up as one of the papers preliminary to assessment, and whether it is expedient to prescribe this as the invariable, or general, course of proceeding.

7th.—It is shown by the Collector and the Commissioner that the annual Putwaree's papers are not trustworthy as exponents of actual facts. It is very clear that they could not with any safety, either to the Government or the people, be adopted as the Jumma-bundee of Settlement.

8th.—Upon what basis then shall the Putwaree be desired to draw up his Jumma-bundee? If he be directed to take the actual current payments, a fair rental might be prepared. But again, if it be generally known that the Jumma-bundee is, invariably or even ordinarily, to be fixed before the assessment of Jumma, the proprietors will feel that the amount of Jumma to be determined for their estate will materially depend upon the amount of rental. And there will, the Board apprehend, be serious danger of a collusive reduction of rents with the object of obtaining a reduction of the Government demand.

9th.—Again, supposing the proceeding to be *bonâ fide*, the proprietor might be unwilling to pledge himself to a fixed rental, until he were aware of the amount of Revenue to be assessed upon him. And he might throw obstacles in the way of its preparation.

10th.—The Board fully admit that if these disadvantages could be overcome, and if a fair rental could be arranged as a preliminary step of the Settlement, it would prove an important benefit and assistance to the Settlement Officer. But they do not think this could ordinarily be effected without much risk of fraud, and of rendering that which we seek to make a record of facts and rights, in effect more fictitious than it used to be under the former system.

11th.—The only cases in which, as it appears to the Board, the Jumma-bundee could be taken up as one of the early proceedings, is where there may be either open disputes and dissatisfaction between the zemindar and his ryots, or where there is patent rack-renting. The interference and decision of the Settlement Officer would probably

have to be brought, under any circumstances, to bear sooner or later upon the claims of the zemindars in such villages. In case of dispute he would have to fix a fair rent with reference both to prescription and the capacity of the soil. In case of rack-renting, he would have to determine what amount of reduction should be given, in order to provide such margin as is necessary for the prosperity of the ryot. Both these operations must be exercised without reference to the Revenue that may be assessed; and solely with reference to the soil and the relative rights of landlord and tenant. There would be an important advantage in settling these before the assessment was finally fixed; for the result would help the Settlement Officer in the determination of a fair demand, and there would in neither case be any fear of collusion.

12th.—Barring such exceptional cases, the Board do not think that the preparation of the Jummabundee as a preliminary record of Settlement, should be recommended to the Settlement Officer.

13th.—The essential point in the new rules appears to the Board to be that the *Government* now undertakes itself to guarantee the accuracy of the Jummabundee. The responsibility for its correctness is not, as formerly, left with the proprietors.

14th.—It is to be prepared by the Putwaree in the first instance on the part of the Government, with directions to enter facts as they exist. It is to be made fully and widely known in the village, that every man may be acquainted with what is there entered regarding his holding and his payments. Both zemindars and ryots are to be encouraged freely and fully to bring forward any objections which they may have against its details. These operations are to be performed thoroughly and deliberately. And finally the Settlement Officer, alive to the responsibility devolving upon himself as to the accuracy of this document, is to check and test its entries according to the best of his judgment and discretion.

15th.—If these operations be carefully performed, at whatever period of the Re-settlement, it appears to the Board that the object of the Government will be attained. The Jummabundee will no longer be a document received blindly on the authority of the zemindar. It will carry with it the attestation by the Settlement Officer of all its entries. It will take its stand among the other Settlement records, and bear, equally with them, the stamp of Government approval and sanction.

16th.—Wherever under such a procedure the preparation of the Jummabundee cannot take place *pari passu* with the Khutteeonee, the Board think all that is necessary will be to leave blank, in the Khutteeonee and Teerij, the entries of rates and of rent;—providing that these shall be eventually filled up when the Jummabundee is completed.

No. 1019 A. OF 1856.

To Secy. Sudder Board of Revenue, N. W. Provinces.

Dated 11th July, 1856.

SIR,

I am directed to acknowledge the receipt of your letter No. 857, dated 1st instant and enclosures, referring to Section XXVIII. of the Rules for the Revision of Settlement in the Saharunpore district, under which the Collector of Saharunpore expresses a doubt as to when the Jummabundee should be prepared, and in reply to communicate the following observations and orders :—

2nd.—The true object to be aimed at whenever practical, is undoubtedly in the view of the Lieutenant-Governor, that the assessment should be fixed with reference to a well-ascertained rental, and not that the rents of fields should be left to be subsequently calculated, so as to furnish the means of meeting an assessment which had been conjecturally fixed by the Settlement Officer.

3rd.—It must, His Honor remarks, be the business of a Settlement Officer to approach as nearly as he can, for the ground-work of his proceedings, to the real rental value of every mehal.

4th.—When the existing detailed Jummabundees may not be trustworthy for this purpose, and the basis for assessment must be determined by other more general means, then the next best course, as affording a proper security to the interests of all subordinate tenants or cultivators, is, it may be admitted, that proposed in paragraphs 13 to 16 of your letter, which may, under such circumstances, be held to be authorized.

5th.—A copy of your letter, and of this reply, should be printed and circulated as supplementary to the Saharunpore Re-settlement Instructions.

CIRCULAR ORDER NO. O. O. Dated 26th September, 1856.

No. 1189 OF 1856.

To the Offg. Secretary to Government, N. W. Provinces.

Dated Agra, 29th August, 1856.

SIR,

*Present.* In reply to Government Orders No. 2887, dated  
W. MUIR, ESQ. 12th May, the Sudder Board of Revenue directed  
*Offg. Member.* me to submit, for the consideration and orders of

His Honor the Lieutenant-Governor, the accompanying letter from the Commissioner of the Delhie Division with the following observations, regarding the right of tenants to construct wells.

2nd.—The subject is, the Board observe, one of great and universal interest.

3rd.—When it is known that the construction of a well by a cultivator confers upon him no greater rights than he before possessed (excepting that, in estimating the increased rent which might otherwise be derivable from the increased value of the holding, due allowance would be made for the capital expended by him,) the Board do not think that the proprietors could in any case reasonably object to license of construction being freely conceded to all cultivators.

4th.—The proprietary title, as well as the cultivating title of the occupant, cannot but be greatly enhanced in value by every additional source of irrigation thus provided. And it is evident that the tenure of the well must be precisely the same as the tenure on which the land is held by the cultivator, and subject equally to all its incidents.

5th.—The best way for promulgating this principle, (which it is clearly the interest of the Government to lay down in order to promote the prosperity of the country,) will be, as it seems to the Board, to lay it down as a stipulation, to be entered in the administration paper in all cases of new settlement or re-settlement, that the cultivator shall have the liberty of sinking wells, but that the tenure of the well shall be in every respect the same as the tenure of the holding in which it is constructed.

6th.—With reference to the despatch of the Hon'ble Court dated 26th July 1854, paragraph 16, the Board would be disposed freely to encourage the grant of Tuccavee to assamees for the construction of wells, wherever due security is tendered for repayment; but they fear that the cultivators would not be very frequently in a position to fulfil this condition.

7th.—It will, indeed, generally be for the common interest both of the zemindar and the ryot that new wells should be sunk ; and whenever a combined application is made on their part for Tuccavees to be expended by the cultivator, on the responsibility entire or partial of the zemindar, the risk to Government would of course be greatly lessened. The Revenue Authorities might be enjoined to foster such applications.

No. 4980 OF 1856.

*To the Secy. Sudder Board of Revenue, N. W. Provinces, Agra.  
Dated Agra, 22nd September, 1856.*

SIR,

I have the honor to acknowledge the receipt of your letter No. 1189, dated 29th ultimo with enclosures, relative to the rights of tenants to construct wells, and to inform you in reply that the Lieutenant-Governor entirely concurs in the views therein stated, and authorizes their communication to all Revenue Officers under the Board's control.

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CIRCULAR P. P. OF 1856, *Dated 17th October, 1856.*

*Rules for the Settlement of Muhals bordering on Rivers, supplemental to the Saharunpore Re-settlement Rules.*

REVENUE. In continuation of the Saharunpore Re-settlement instructions, the Sudder Board of Revenue, with the approval of Government, are pleased to promulgate the following rules to be observed in the settlement of villages bordering upon rivers, and subject to gain or loss of area from fluvial action.

I.—Instead of the stipulation formerly recorded that, in case of alteration, whether by alluvion or diluvion, exceeding ten per cent., a revision of assessment would take place, the following entry will be made in the *engagement* signed by the zemindar.

“In case of alluvion exceeding ten per cent. of the area of the Muhal, according to this engagement, I shall be responsible for such additional demand, as, under the rules at the time existing, may be determined by the Collector, and confirmed by Superior Authority.”

Under this rule it will not be necessary to consider claims for loss by diluvion, unless deterioration shall have been thereby caused to such an extent as to render the Muhal incapable of yielding the settled Jumma ; that is, practically, unless the assets shall have been reduced

so as to leave, after the payment of the Jumma, a sum less even than the minimum of one-third for risks and profits to the proprietors, which was indicated by the former Settlement Instructions.

II.—All considerable tracts of sand or otherwise unproductive area, so situated as to be liable to fertilization from fluvial deposits, shall be excluded from the area of settlement. They should be distinctly so marked upon the Khusrāh, and deducted from the Khutteenes, and Forms Nos. II. and III. And the fact will be noticed in the remarks to the latter statements, and also alluded to in the roobakaree of settlement.

Should such excluded tracts be at any subsequent period rendered fertile, they will be subject under the ordinary rules to settlement as alluvion.

III.—Where a tract of alluvial productive land is separated from the parent estate by any considerable intervening space, or by a permanent branch of the river, it shall be excluded as above from the parent Muhal, and made the subject of a separate engagement for such short term as may be found, with reference to the circumstances of the case, to be the most suitable.

IV.—Where alluvial tracts, whether or not so separated from the parent Muhal, are changeful and uncertain, and liable in a marked degree to yearly alteration from the action of the river, they will be similarly excluded from the parent Muhal, and made, in like manner, as the tracts referred to in the preceding Rule, the subject of engagement for short periods.

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MEMORANDUM OF INSTRUCTIONS FOR THE RE-SETTLEMENT OF THE  
GORUKHPOOR DISTRICT.

1st.—The Sudder Board of Revenue, with the sanction of Government, issue the following instructions for carrying out the Settlement operations in Zillah Gorukhpoor.

2nd.—The Rules laid down for the revision of Settlement in Saharunpore will be strictly adhered to, except where a deviation may be authorized by these directions.

3rd.—Agency.—A Deputy Collector, under Regulation IX., 1833, will be appointed to each of the three stations of Gorukhpoor, Bustec, and Kusya, for the special duty of taking immediate direction and



supervision of Settlement operations within the circumjacent Pergunnahs.

4th.—The control and inspection of Settlement operations will, as directed in Section VIII. of the Saharunpoor Rules, devolve on the Collector and Covenanted Deputies, a second Covenanted Deputy being temporarily appointed to the District whilst they are in progress.

5th.—The number of Putwarees' Hulkahs that have been formed are, by the last returns, 2,488, and the number of Putwarees, qualified in surveying by plane table, 1853. It is possible that all these will not, in the commencement of operations, be able to carry on the duties of Survey, and of preparing the Khusruh, Khutteonees, Teerij Asamee-war, and Jumma-bundee, without the aid of Ameens, as provided by Section V. of the Saharunpoor Rules, of whom therefore a sufficient number should be selected by the Collector, so that no delay be incurred in commencing operations on the 1st October next; on which date the surveying parties should be organized, each consisting of three or at least two Putwarees, the Putwaree of the village under survey always being one of them, and of a competent number of trained Mirdahs. It is presumed that at least one Ameen will be required for three measuring parties until the Putwarees obtain skill in the art of surveying, and in preparing the village records prescribed by the Saharunpoor Rules; but the Collector and his Deputies will exercise their discretion in employing more at first, or in reducing that proportionate number, as the number of measuring parties increase, and the Putwarees obtain a higher degree of skill and experience. The Ameens will also make copies in the Persian character of the records prepared under their instruction by the Putwarees, as provided by Section V. of the Saharunpoor Rules.

6th.—The supervision of the Ameens and measuring parties will rest with the Tehseeldars, who will be relieved of all current duties, as provided by Section VI. of the Saharunpoor Rules; and the Collector should lose no time in selecting fit persons to officiate for them whilst so employed.

7th.—Fifty surveying parties are assumed to be as many as one Tehseeldar, with other aid available from his fixed establishment, will be capable of supervising, and though so many may not be organized by the 1st October, it is expected that they will be shortly made up to that number for each Tehseel Division. Care should be taken to have ready a sufficient number of instruments of the kind mentioned

in Section IX. of the Suharunpoor Rules, to meet the requirements of fifty measuring parties for each Tehseelee, and to supply the place of those rendered unserviceable by use whilst under repair. English compasses will be supplied from the Board's Office.

8th.—BOUNDARIES.—The Sehudee points, or stations of triple junction, will be, wherever practicable, marked by pillars of masonry; and with advertence to the changeable nature of the soil in the Gorukhpoor District, a discretion is allowed of erecting marks of the same description round an entire village, where they may be specially required by any probable anticipation of disputes.

9th.—INTERIOR MEASUREMENT.—The form of Khusruh prescribed by Paragraph XXI. of the Suharunpoor instructions should be adopted. But a column will be added after No. 14 for "kind of soil," and another for "name of crop;" and column 12, for irrigated area, should shew the mode of irrigation, whether from streams and tanks (äbee), or from wells (chähee.)

10th.—The scale for the separate Map of the village site should be  $\frac{1}{4}$  a jureeb equal 1 inch; and not 4 jureeb equal to 1 inch, as stated in Rule XXV. of the instructions.

11th.—PARTITIONS.—Perfect partitions of Mehals, with entirely separate responsibilities, will not be denied when plainly and spontaneously called for by any party possessed of a clear and defined share in an estate, but such partitions should not be needlessly encouraged by any act of the Settlement Officer.

12th.—ASSESSMENT.—The assessment should be determined, both for puttees and for estates, upon the general principles inculcated in the Suharunpoor Rules, due advertence being had as well to prospective capabilities as to present assets, and also to any expenditure of capital by a proprietor for which he may not have had the means of obtaining a fully remunerative return. Wilful deterioration, with a view to obtain reduced assessment, should be met by a special arrangement for the Mehal, by which a proprietor who has resorted to such practices shall, for a longer or shorter term, remain excluded from engagements.

13th.—In determining the assessment, the Settlement Officer will duly weigh the circumstances which may influence the value of Sugar, Opium, and other staples of the District, and he will allow for the competition of similar products of the newly acquired territory in Oudh. He will bear carefully in mind the principles prescribed by

the Government in the subjoined Paragraphs 2 and 3 of the orders No. 2066 of March 26th last.

*Paragraph 2.*—"Although the Lieutenant-Governor looks to an important increase of Revenue being obtained in the re-settlement, he would be unwilling to indicate to the Collector any particular amount of increase expected by the Government, so as to influence him in the adjustment of his Revenue rates. The Revenue must not be fixed with reference to any such expectations, but upon a just and patient application of the general principles laid down in the Directions to Settlement Officers, as modified by the Saharunpoor re-settlement instructions. The Settlement Officer will take the ordinary means for ascertaining the average (present and prospective) rental assets of each estate, and he will assess the Government demand upon it at the proportion, ordinarily, of one-half of those assets, with the addition of the several authorized cesses. Due advertence will of course be had on the one hand to any outlay of capital, from which a material increase in the rental may have been obtained, and, on the other, to the probability of increased income from fallow land."

*Paragraph 3.* The Government will be fully satisfied with the increased Revenue, whatever it may be, which a careful and moderate enforcement of the above directions will secure."

*14th.*—In addition to the directions for collecting the Chowkeedars' fees together with the Government demand, laid down in Paragraph XXXIX. of the Instructions, a clause will invariably be inserted in the distinct engagement, binding the Malgoozar to pay the Chowkeedaree fees six months in advance with the first kist of each harvest. The salaries of the Chowkeedars will be paid monthly to them by the Thannadar, as they visit the Thanna in the discharge of their ordinary duties.

*15th.*—Cesses.—The rate of remuneration of Putwarees at three per cent. on the fairly calculated Jumabundee, as prescribed by the Saharunpoor Rules, will be adhered to, the seer holdings of proprietors being noted in this computation at their full rent value; and in order to make the Putwaree's salary keep pace with the advance of cultivation, and consequently of labour in the village accounts, yet not to fluctuate with every yearly change of collection, a quinquennial adjustment of salary will be provided for in the wajib-ool-urz, at three per cent. on the average rental of the past years.

16th.—The Collector will be directed to propose the requisite number of instructors in Plane-table Surveying, in addition to those now employed, in order that no time may be lost in carrying out the Khusrah measurement by efficient agency from the earliest date at which the season is expected to admit of its commencement. The services of these may be continued as Amecns when the Survey operations commence, and the Collector will obtain a requisite supply of instruments of approved form, and constructed of lasting material.

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*Extract paras. 12—19 of the Instructions of Government for the Settlement of the Saugur and Nerbudda Territories No. 173 A. D. 30th November, 1853, see para. 81.*

12th.—Regarding the general principles of the Settlement, I am directed to intimate that His Honor has resolved that it shall be concluded on the basis of apparent, or approximate, proprietary right, in so far as such right can with any approach to certainty or confidence be traced, and that the leading object in so doing shall be to recognize fixed rights, or claims and interests, in whatever form they may already have grown up, and to avoid an interference with them by any speculative acts or views of the Officers of Government.

13th.—Though existing claims of an established nature will thus be carefully regarded, yet, as the subject is one of much admitted obscurity and doubt, it will be expedient, in order to avoid any future contest or litigation with respect to the rights declared in the Settlement proceedings, formally to *confer* in every case the proprietary title as the creation, or free gift, of the Government. This course will be consistent with the previous repeated acts and declarations of the British Authorities in these Territories, as to the withholding any recognition of positive rights of ownership.

14th.—Where they may be contending claims, and the choice lies between conferring the proprietary right upon a Malgoozar, who has possessed only an occasional and interrupted interest in the Village, and the old Cultivators (Kudeem Khashtkars), then the proprietary right, as respects their several holdings, should be conferred upon the latter, and with it will follow all the incidents of property, such as the free right of transfer or division, so long as the fixed amount of Revenue is duly paid for their lands. All cultivators who have been

in possession of their holdings since 1840 (a date which is adopted, as it has already been named by Colonel Sleeman, as that from which continuous possession would constitute an hereditary cultivator,) shall be deemed to be, in the absence of other fixed and stronger claims, entitled to such full proprietary rights.

15th.—When this title has been secured in these cases, at a certain, and stated Jumma, to each of such cultivators over his own holding, together with such sufficient and liberal portion of adjoining waste land as the Settlement Officer may deem right to give over along with such holding for the term of the settlement, His Honor would not object to the Malgoozar, selected to engage for the general management of the village, being allowed to exercise a proprietary right over the rest of it, and he might have the right of collection of their fixed rents, or revenue, due from the smaller cultivating proprietors above referred to, on a suitable allowance for the charges of collection.

16th.—The Board will understand that the observations in the two last paragraphs apply only to cases where there is no third party, besides the former Malgoozar and the cultivators, possessed of what may fairly bear the character of a proprietary interest in the soil of an entire village. Where, for example, the right of occupancy, and general management and enjoyment, is found to exist in the hands of an agricultural brotherhood, or community bound together by a joint association, this existing form of subsisting or preferable right will, under the principle laid down in paragraph 11, be confirmed, and the proprietary title conferred upon such community.

17th.—Where, however, the proprietary right, and the title to engage with the Government, are conferred on a party who, having in himself, or from his ancestors, a fixed claim or usage of management and collection in a village, has yet held such a connection with the village rather from an hereditary tenure of service than from any exclusive right of ownership or occupancy over the whole village lands, then the admission of the general proprietary right in such party, should be accompanied by a concomitant admission, and perfect protection, of the separate ownership, in their several holdings, of the cultivators who are to be acknowledged as proprietors on the ground of their continued occupancy of their lands for a number of years, according to the rule laid down in paragraph 14.

18th.—The admission of a general proprietary right, and title of engagement with the Government, as regards an entire village or

tract, will also be accompanied by a careful ascertainment, record, and declaration of incidents and conditions, whenever subordinate tenures or interests, with whatever qualified privileges, are found now to co-exist with the superior right of management and collection in the party who pays the Revenue directly to the public Officers.

19th.—In the admission of the proprietary title, where there are various shades of right, or conflicting claims, the Lieutenant Governor vests a large discretion in the Settlement Officer, in subordination to the Commissioner and your Board, requiring only that the principles above enumerated be constantly kept in view.

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CIRCULAR ORDER, No. 14 OF 1856.

*Dated Agra, 2nd September, 1856.*

*To all Revenue Authorities in the North Western Provinces.*

*Present.* It has come to the notice of the Government, W. MUIR, Esq. in late enquiries regarding the Police responsibilities of Zemindars, that the rules in force for the maintenance of the proprietary Register are not uniformly observed. The Sudder Board of Revenue are therefore pleased with the sanction of the Government to call the attention of all Revenue authorities to the instructions contained in Section VIII. paragraphs 196—218, of their printed Circular No. III and to the following observation.

2nd.—The number of Lumberdars appointed at the Settlement was sometimes unnecessarily large.

\* Paragraph 207, Circular No III, "only one Lumberdar is to be registered in the place of one deceased. The total number is not to be increased beyond that fixed at the settlement." And in some cases that number, instead of having since been diminished, has been increased. In

one instance by the admission of the heirs of a Lumberdar to his office, instead of five there are now twenty-one Lumberdars.\* And it is apprehended that, in case of sale or transfer by order of the Civil Court, a new Lumberdar has been sometimes appointed in contravention of paragraphs 214—217 of printed Circular No. III. and paragraph 304 of *Directions to Collectors.*

3rd.—It has been all along the principle of the settlement in the North-Western Provinces, that

\* Paragraph 157, of Directions to Settlement Officers. "The number should be as small as is compatible with due security to all the sharers against being defrauded in the account."

the number of Lumberdars in a mehal should be as small as possible.\* This principle will now become of even greater importance,

in consequence of the XLIII. Rule of the Seharunpore Settlement Instructions, by which an allowance of 5 per cent., will in all revised Settlements be assigned to the Lumberdars of Putteedaree villages. The object of this arrangement, which is intended to make the office one of importance and influence, will be entirely defeated if the allowance be frittered away among a large number of recipients.

4th.—It is of importance therefore that, where the number of Lumberdars fixed at the Settlement has been exceeded, the original number should as early as possible be reverted to. Every Collector should for this purpose draw up a statement showing the number of shareholders, the number of Thokes, and Puttees, the number of Lumberdars fixed at the settlement, and the number now existing. Every case of increase will be enquired into, and dealt with according to its merits and with a reference to the compact of settlement.

5th.—The same statement will enable the Collector to form an

See paragraph 156, of Directions to Settlement Officers.

opinion as to the appropriateness of the proceedings of the Settlement Officer in the original ap-

pointment of Lumberdars. The Lumberdar is "the representative of the whole community, or of a portion of it, as one thoke or behree or puttee." Where an estate is divided into two or more chief thokes or puttees, with independent arrangements, and interests, it may be necessary to allow a separate Lumberdar to each. The various interests involved must be fairly represented (paragraph 157 of Directions to Settlement Officers;) but the fewer the number of Lumberdars compatible with this principle the better. Where there are numerous distinct puttees, claiming each their own Lumberdar, the Collector should endeavour to persuade the Putteedars either at revision of settlement, or as opportunity may otherwise offer, to combine with reference to descent, local position, or other common interest, and place themselves under the representation of some influential putteedar of their number who may by his judgment and character merit general confidence.

6th.—This may also be tried with advantage wherever a Lumberdar in such a village is sold out by decree of Court, or by mortgaging his share or resigning possession abandons his Lumberdaree title. Where there are already many Lumberdars it does not follow, that those circumstances render the appointment of a new Lumberdar absolutely necessary. The sharers should be first invited to elect some one of the existing Lumberdars to assume charge also of the vacant office: and if this be done judiciously the attempt may often be successful.

7th.—But in all these proceedings, it is essential to success that the Revenue Authorities carry those concerned entirely with them. The arrangements if *forced* upon them will either not be practically acted upon, or will lead to injustice and injury. A kindly, well-directed influence, in which the people shall recognize an earnest and enlightened desire on the part of the Collector to benefit themselves, will under all ordinary circumstances, meet with success. Where, from dissensions or mutual suspicion, this may be impossible, the Collector will refrain from all compulsory measures, and wait for a more favorable opportunity.

8th.—The subject will be noticed prominently in the Annual Administration Report.

9th.—In carrying into effect the views embodied in this Circular, the subjoined form, which has been found convenient by the Collector of Seharunpore, may be used.

[illegible]





DIRECTIONS  
FOR  
COLLECTORS OF LAND REVENUE,



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# DIRECTIONS

## FOR

### COLLECTORS OF LAND REVENUE.

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#### SECTION I.—*Introductory.*

1. In the theory of Native Governments the revenue, derived to the state from the land, is essentially Rent. Unless under circumstances of special grant or contract, it is levied in money or in kind from the actual cultivators, whether proprietors or otherwise, and the small consideration, allowed to the manager, is more a remuneration for the labour of collection, than an acknowledgment of proprietary right. This practice has been so far altered by the British Government in the Bengal Presidency, that contracts have been universally formed on avowedly easy terms, for a period of years or in perpetuity, and that the proprietors have been allowed to appropriate to their own use all the surplus that they can derive from the land, over and above the stipulated sum. The Government demand has, therefore, become a tax on rent.

2. When this tax has been fixed in perpetuity, the Government, so long as the tax is paid, ceases to look for an increase of its land revenue from the improvement of the land. When, however, the tax is fixed only for a period, and liable to increase or decrease at the end of that term, the Government continues to have an immediate and direct interest in the improvement of the land. In the former case, the Officer of the Government entrusted with the collection of the Land Revenue may be a mere tax-gatherer, but in the latter case his position is more that of the steward of a great landed proprietor.

3. Another peculiarity in the position of a Collector may result from the nature of the tenures on which the land is held. In the North Western Provinces, the settlement has been made in numerous cases, not with individual proprietors for their own estates, but with the representatives of several proprietors for certain tracts of land, constituting the joint property of the community. The members of these communities may be numerous, united together by peculiar customs, and sharing the profits and the consequent responsibility for the Government demand amongst themselves, according to some local law. Each person is primarily responsible for his own share according to the local rule, but ultimately, in case of his flight or insolvency, the whole community is jointly responsible. Hence it follows, that the Officer entrusted with the collection of the land revenue is frequently called upon to exercise functions essentially judicial. So long as the Government demand is punctually paid, he has no power of interference. Any individual proprietor of an entire estate or any community of proprietors can keep their property exempt from all interference, by making their payments with punctuality; but, when default occurs, the Collector is compelled to interfere. He must decide from whom amongst many proprietors the balance is due, and on failing to realize the balance from the defaulter, he must decide when and in what manner the joint responsibility of the whole body is to be enforced.

4. From these two peculiarities it results that the Collector of land revenue, in order rightly to discharge his duties, must possess the most complete knowledge of the landed tenures in his district, and of every thing which tends to affect the interests of the agricultural population.

5. The present compilation is designed to assist him in the discharge of those duties, and of the many other correlative duties, which result from his primary office as a Collector of Land Revenue.

6. In order the better to do this his functions will be described in the several capacities in which he is called upon to act:—

*First.*—As a Collector of the Government Revenue.

*Secondly.*—As Registrar of Landed Property in the district.

*Thirdly.*—As Judge between Landlord and Tenant.

*Fourthly.*—As Ministerial Officer of the Courts of Justice.

*Fifthly.*—As Treasurer and Accountant of the District.

7. Before, however, proceeding to the discussion of these subjects, it is necessary to consider the agency, which the Government has provided for the performance of these very important functions. It will be found to be numerous, well disposed, and, when rightly handled, very efficient.

8. Every Collector, besides a Covenanted Deputy Collector, and an Assistant, has at the Sudder Station and in his office one or more Uncovenanted Deputy Collectors, and an office establishment, consisting of a Serishtahdar and several Native Mohurrirs, a few English Clerks, Native Accountants, and Record-keepers, a Treasurer, and Nazir's Establishment.

9. At convenient posts throughout his district, he has Tuhseeldars, or Native Collectors, with large salaries, having jurisdiction over one or more Pergunnahs, and having under them establishments of Native Mohurrirs, a Tuhveeldar or Treasurer, and a sufficient force of Peons. Besides these, in every Pergunnah there is a Canoongoe, and in every village a Putwaree, who are generally considered hereditary officers, and whose duty it is to furnish the accounts of the Pergunnah or of the village.

10. The duty of a Collector towards the Covenanted Officers, who may be placed under him by the Government, is most important. He is responsible for all they do, but he is bound to find them full employment, and in such a manner as to give them complete instruction in all branches of their duty, and at the same time to maintain an effective control over them. If a collector is himself master of his work, and possessed of ordinary tact and judgment, he will be able to do this, so as to develop the characters of his subordinates, and form them into valuable Officers of the Government, at the same time that he attaches them to himself by one of the strongest ties, viz. that of gratitude for advancement in public life. The Collector, who is jealous of his subordinates and endeavours to keep every thing in his own hands, is unjust towards those whose interests he ought to promote, whilst he

needlessly harasses himself, and leaves the work ill done, and the people consequently injured. A very little time, spent in laying out the work, and in explaining the principles on which it is to be conducted, will benefit his subordinates, and will also leave him at leisure to give his attention to those really important matters, which must always present themselves before every public officer, to whom interests of great magnitude are entrusted. This subject is of so much importance that it will be advantageous to dwell upon it, and to point out one at least of the ways in which it may be performed, though it is by no means intended to render the arrangement obligatory.

11. Offices are often arranged according to classes of cases. There is the file of summary suits, the file of dakhil kharij cases, &c. &c. Some of them are considered of more and some of less importance. Those which are rightly or wrongly considered of the least importance are made over to an Assistant, who is left to blunder through them as he best can, with no information as to the principles on which they are to be decided, or the objects which they are designed to accomplish. This is unjust to the Assistant and also to the people, whose rights are thus given over to his adjudication. The right of appeal may lessen the injury to the latter, but it only saves them from ultimate loss by inflicting on them the trouble and expense of a re-hearing of the case.

12. No Assistant should be trusted with the trial of a case till he has acquired a sufficient knowledge of official language and of the forms and principles of official enquiries. This will be acquired by the preparation of translations, abstracts of cases, or reports in English on particular issues. These may often be so contrived as to save time to the Collector, whilst they afford instruction to the Assistant. As soon as the Assistant is thus qualified to enter upon the discharge of more responsible duties, he should be entrusted with some specific charge, for the right performance of which he will be responsible to his Principal.

13. For this purpose, as well as on other considerations, it will probably be found more advantageous to divide the work of the office according to Tuhseeldaries of Pergunnahs than according to subjects. Let all suits of whatever sort, classified of course according to their proper heads, for each Tuhseeldary or each Pergunnah, be placed in

the hands of certain of the native establishment, who will have to see to the proper performance of all work connected with that portion of the district. The classification of suits should correspond with that prescribed hereafter for the arrangement of the Records. Each set of the *Amla* should have files corresponding with those headings for their own portion of the district. Such being the case, the collector will be able to keep the whole in his own hands, or to make over any portion to his Deputy or Assistant, more or less relaxing his control, or maintaining only a general supervision. Wherever disorganization may be found to prevail, he can at once resume the administration of that particular portion. When he himself or any one of his subordinates proceeds into the interior of the district, the administration of that portion, to which the visit extends, can be made over to him, so that the efficiency of the control and the convenience of the people will be consulted by the presence in their immediate vicinity of the Office entrusted with the conduct of their affairs. Weekly statements should be drawn up, exhibiting the number of suits instituted, decided, and pending in each portion of the district. These may be prepared in the native language and laid upon his table on some fixed day in each week, and will serve to keep him perfectly aware of the progress of the work.

14. It will generally be found that an intelligent subordinate Officer, to whom a portion of a district is thus entrusted, will take an interest in the welfare of his charge, and exert himself, both to acquire complete acquaintance with all that concerns it, and also to prevent the occurrence of anything wrong. He will also acquire a complete knowledge of every part of his duty and be competent to assume charge of an entire district, when it may be entrusted to him.

15. An Assistant must not of course be put in complete charge of a portion of the district at once, but should be gradually introduced to the charge under the eye of the Collector or the Deputy, till he is able to act for himself. In cases where he is not competent to give final orders, he may be directed to try particular issues, or to complete the investigation of some cases, and to send up the papers with his opinion for the final orders of his superior.

16 Uncovenanted Deputy Collectors under Regulation IX. 1833,



are appointed and removed\* only by the Government, on the recommendation of the Local Authorities. If the Treasury work is heavy, it is often advisable to place a Deputy Collector acquainted with the English language and system of accounts in charge of it, but† it requires the special sanction of the Government before the competency of such an officer to draw bills is recognized at other Treasuries.

17. The sanction‡ of the Commissioner of Revenue is necessary to the appointment or removal of all officers on the Establishment, drawing a salary of 10 Rupees or upwards. Collectors have been restricted§

\* See Secs. 17 and 25, Reg. IX. 1833.

† "The Hon'ble the Lieutenant-Governor is pleased to direct that the sanction of Government shall be obtained and notified in the Official Gazette before a Deputy Collector under Regulation IX. of 1833, can be placed by his Covenanted Superior in charge of the Collector's Treasury. Public Officers will observe that when an Uncovenanted Deputy Collector has been appointed to the charge of a Revenue Treasury with the sanction of Government, he is competent to negotiate Bills and to perform all other duties of the Treasury, he being responsible jointly with the Treasurer for the custody of the public money and for the proper observance of all the prescribed checks and accounts, but the Collector or other Covenanted Superior is not thereby exonerated from his general responsibility as head of the office for the affairs of the public Treasury. Applications under this notification to be made through the usual channel."—Notification by Government, dated Nov. 19, 1841, Revenue Department.

‡ See Secs. 15 and 20, Reg. V. 1804; Sec. 3. Reg. VIII. 1809. "The Local Commissioners will exercise the powers, which by the Regulations in force, were vested in the Boards of Revenue, in regard to the appointment, resignation, suspension, or removal of any Native Officers belonging to their own establishments, or to those of the Collectors or other subordinate Revenue Officers." No. 66 of the Rules of practice, dated March 2, 1829.

§ "The Lieutenant-Governor is pleased to prohibit Collectors or Revenue Officers of Government who are invested with the powers of a Magistrate from proceeding in the Criminal Department against Officers of their establishment, or other individuals for offences brought to light in Revenue proceedings, until they have first obtained the sanction of the Commissioner to such a proceeding. It will rest with the Commissioner to consider whether the trial be conducted by the Magistrate or the Joint Magistrate, or whether it is necessary in order to secure impartial investigation to transfer the trial altogether to another District, in which latter case he will propose such a course for the consideration of Government through the Sudder Board of Revenue."—Orders of Government, Revenue Department, dated Oct. 1, 1844, in Circular Order of Sudder Board of Revenue, dated Oct. 11, 1844.

from making over the officers of their establishments to the Magistrates for trial on account of official delinquencies without the concurrence of the Commissioner of the Division.

18. The Pergunnah office of Canoongoe and the village office of Putwarree are generally hereditary. The feeling of the people is strongly in favour of hereditary succession to these offices, and there are many reasons which render it very desirable to respect this feeling. The local influence and knowledge of the hereditary Officer is greater than that of a stranger can be, and his respectability of character is more likely to be maintained. Positive delinquency or incapacity must of course disqualify individuals, but in such cases some persons near of kin may be selected, or if the succession be necessarily interrupted in favour of a better qualified stranger, recurrence may be had to the former line on the first favorable opportunity. Since the establishment of copious records on our own system, the power and utility of these officers is no longer what it formerly was, but still a Collector will not be wise to cast aside the support and assistance he may derive from these old and acknowledged officers. The Canoongoes will be found most useful agents in the introduction and correct maintenance of the system of village Registration described in the 21st and following paras. of the treatise, and also in the preservation of order and method in the Record Office. The skilful Collector will find it advantageous to have part of his fixed establishments, selected and qualified as the Canoongoes are, on a different principle from the other native officers. The functions of the Canoongoe and Putwarree have been made the subject of special Legislative enactments [Reg. IV. 1808, and Reg. XII. 1817,] which should be carefully studied.

19. The value of all the higher appointments on the establishment is enhanced by the provision of Superannuation Pensions, amounting to  $\frac{1}{3}$  of the average allowances of the previous five years, after 20 years' service, and of  $\frac{1}{2}$  after thirty years' service. Travelling allowances and leaves of absence are also granted under certain circumstances. The rules on these subjects will be found in the Appendix No. I.

20. Few things will contribute more to the ease and efficiency, with which a Collector will discharge his duties, than a perfect acquaintance with the powers and capacities of his establishment, and a knowledge

of the means, by which they may be employed to the best advantage. A Collector should first study to obtain a thorough acquaintance with every branch of his work. He should then endeavour to throw off upon others all that they can be made to do for him, and he should restrict himself to the duty of distributing the work, and of controlling and supervising the operations of his subordinates.

21. When any extra work beyond the common routine has to be performed either from the evident exigency of the case, or under orders from a superior authority, it is not unusual to permit the emergency to be made the immediate occasion of an application for extra establishment. There are many hangers-on upon the office, whose friends amongst the Amlah are sure immediately to suggest the necessity for such additional aid. Before the necessity is admitted, some consideration should be given to the nature of the required duty, the persons by whom it can be best performed, and the way in which its rapid and accurate execution can be best insured. When this has been done, and the correctness of the conclusion tested by partial experiment, if, after all, it is found that the completion of the work will interfere with the punctual discharge of the current duties of the office, an application to superior authority, stating the grounds on which the assistance is required, and explaining the mode in which it will be employed, will be sure to command immediate attention and acquiescence.

22. An instance may serve to illustrate what is meant in this respect. Suppose that the list of tenures, required to be kept in every Collector's Office by paragraph 179 of the Directions for Settlement Officers, is found to be defective or incorrect, and that its revision is necessary. For the performance of this operation it is necessary to understand the principles of the classification, and to be aware of the characteristics of the existing tenures. The first thought probably would be, that an extra establishment, would be required to perform this laborious operation in the Sudder Office. But further reflection would show that any extra establishment, that could be entertained would have to acquire both the kinds of information necessary for a performance of the work. They would first have to learn the principles of the classification, and then to ascertain by a laborious examination of the voluminous records of the office how the existing tenures

fall into one or other of the classes. But the Canoongoes and mofussil officers are familiar with the characters of existing tenures, and might easily be taught, if they have not already acquired, the principles of the prescribed classification. They are therefore the proper persons to perform this work. Lists of the mehals in each Pergunnah should be furnished them, and they should be required to fill in the nature of the tenure. The double purpose would thus be answered of affording useful instruction to the Pergunnah Officers, and of compiling a correct record at no extra cost. It would be necessary to examine and test their returns, as much as it would be those of an extra establishment. Verbal interrogation of the compilers with occasional reference to the records would very soon show whether the new lists were rightly drawn up.

23. The efficiency of a Collector's administration of his duties will greatly depend on the manner, in which he conducts himself towards his native subordinates. Difference of religion and of social system necessarily separates him greatly from them, and prevents his forming that accurate estimate of character, which is only to be acquired in the confidence of private intercourse. Conscious of this disadvantage, he should strive to remedy it, by giving them the freest access to him in all official matters, and by labouring to inspire them with confidence in the soundness of his judgment and rectitude of his purpose. Excessive suspicion of native subordinates is as fatal as excessive confidence. They are necessarily the executioners of his orders, they must be in a great measure the exponents of his will, and should be to some degree his confidential advisers in cases of difficulty. A person, who is extremely suspicious of advice tendered to him, may be as much shackled in his power of independent action, as the man who weakly assents to whatever is proposed. The safest plan is to consult those who are best able to give advice, and to weigh their expressed opinions impartially, and dispassionately. Every effort should also be used to render the performance of their duties as little as possible burdensome to them. The Officer, who keeps them long in attendance at his house, or who requires that they perform their ordinary duties in Court in a painful standing position, cannot derive from them that degree of assistance which would otherwise be rendered. He should so dispose his own time and make his official arrangements, as may conduce to their comfort, and make their work light. The practice of frequently im-

posing fines for trivial offences cannot be too strongly deprecated.\* It affords an excuse for dishonesty, and for that cause often fails to have any effect. Errors of judgment should never be so punished, and corrupt or dishonest actions deserve a very different punishment, and cannot be thus either appropriately or beneficially noticed. In cases of neglect or disobedience of orders the imposition of a fine may be salutary, but it should be moderate in amount;—the offence should be undoubted, and generally the first transgression of the kind can more appropriately be noticed by recorded reproof and warning.

24. Great care should be taken to maintain the respectability of the Tuhseeldars. They should be selected with discrimination, and after enquiry into the goodness of their character, as well as their

\* NOTE—The Hon'ble Court of Directors have frequently prohibited this practice. The annexed Extract from their letter, dated May 21, 1844, though having primary reference to Police Darogahs, is equally applicable to all Native Officers.

*Extract from Hon'ble Court's Despatch No. 20 of 1844, Legislative Department, dated London, 21st August, 1844.*

PARA. 16. Another reform is pointed out by the Police Committee as essential to the respectability of the character of Darogahs, they observe, “measures should likewise be adopted to secure the Thanadars not only from being removed on insufficient grounds, but from ill-treatment. It is established by the best evidence, that they are often treated by the Magistrate with no consideration, fined inordinately, summoned continually to answer unfounded charges, and removed without sufficient cause to distances where their local experience is lost. The difficulty of procuring respectable and efficient individuals as Police Darogahs, has been stated to arise in part from the fear of dismissal from office, or of being disgraced by punishment in cases of trivial misconduct or at the caprice of the Magistrate, and when, in addition to this, it is considered that they have no adequate pay, and no prospect of promotion, it is not very extraordinary that the generality of them should be corrupt, and that no persons of any character or respectability offer themselves for the situation.”

PARA. 17. We have taken frequent occasion to urge the same point and we trust that you will omit no favorable opportunity of enforcing it. Heavy fines imposed upon Native Officers whose allowances are barely, if at all, sufficient for their subsistence, must have the effect of driving them to acts of corruption and extortion, and the disregard of their just rights and reasonable feelings by their official superiors must degrade them in their own estimation, and in that of the public, and must deter men of respectable character from holding situations, in which they are exposed to such hardship and disgrace.

official capacity. They should always be received and treated with consideration, and confidentially consulted, as far as conveniently practicable, on all subjects connected with the districts entrusted to their charge. Reproof or censure, when necessary, should be given privately rather than publicly; and, so long as they are allowed to retain office, they should be treated with the confidence and respect which is due to their high station. The occasions are very rare, in which the imposition of a fine upon a Tuhseeldar is advisable or even justifiable.

25. Frequent and unreserved intercourse with all classes of the community is most necessary for the efficient performance of a Collector's duties. Nothing tends more to promote this, than the habit of constantly moving about the district during the cold season. The work which must necessarily be performed at the Sudder Station, should be so arranged, as to leave the Collector free to move about the interior of his district, for a considerable portion of the year, and the season, when this is practicable, should be diligently employed for the acquisition of that knowledge of the country and of the people, which is indispensable for the full comprehension of many questions, which must come before him for decision. A friendly and conciliatory demeanor towards the people should particularly be studied. The public officer, who comes amongst them not only as possessed of higher moral principle and of superior education and intelligence, but also as their friend, sympathizing with them in their misfortunes and studious of their best interest, will always find them meet him with gratitude, and ready obedience.

26. The Collectors and their subordinates are always invested, in these provinces, with magisterial powers. The influence and the opportunity of beneficial exertion, which result from this, are great. It is essential to the advancement of the great interests entrusted to the Collector, that complete security of life and property, should exist throughout the district. It is essential to the development of industry, that all lawless violence be repressed, and so repressed, as least to interfere with the comfort and welfare of the peaceful and well-disposed. The strong establishments in the Revenue Department may be made the efficient agents for strengthening and regulating the Police, and the Magistrate, in the discharge of his duties as Collector, will have opened

out to him channels of information and sources of influence, which when duly improved, cannot fail to exercise a most beneficial effect.

27. Nothing can pass in the district, of which it is not the duty of the Collector to keep himself informed, and to watch the operation. The vicissitudes of trade, the state of the currency, the administration of Civil Justice, the progress of public works, must all affect most materially the interests of the classes, of whom he is the constituted guardian. Officious interference in matters beyond his immediate controul must be avoided, but temperate and intelligent remonstrance against any thing, which he sees to be wrong, is one of his most important duties.

28. Having premised thus much, as to the general position and responsibilities of a Collector, it is time to proceed to a consideration of his particular functions as already enumerated in paragraph 6.

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## SECTION II.—*The Collection of the Government Revenue.*

29. The Land Revenue is the great source of the income of the Government in India. The powers and means, necessary for its collection, render it convenient to entrust to the same hands the management of the Abkaree, i. e. the excise on spirituous liquors, and also of the stamps. The rules under which the land revenue is collected first require notice.

30. According to the ancient constitution of India,\* the Government has a right to a portion of all produce of the soil, unless that right be alienated by a special grant. It follows that Government holds a lien upon this produce, and can insist upon the satisfaction of its demand, before the crop is removed from the ground. This principle was at first adopted and acted upon by the British Government. The instalments of the public demand were so timed that they fell due, before the crop, from which they were to be liquidated, could be cut. The Collector and Tuhseeldars were empowered† to place Shaenas or watchmen over the crops, so as to prevent their removal, before the Govern-

\* See Preamble to Regulation XXXI. 1803.

† See Clause 12, Section 2, Regulation XXVII. 1803.

ment demand had been paid, or security furnished for its ultimate payment. The hardship and impolicy of thus forestalling, as it were, the revenues of the country are evident. The system is the rude device of a state of society, where there was little security for life or property, and where property had consequently lost its right value.

31. In the year 1840 and 1841, the practice in this respect was altered. The number of instalments was reduced from 8 or 9 to 4, and these were so timed as to fall due after the crop, from which they were to be paid, had been cut and carried. The Khurreef kists or instalments were fixed for November, December, or January, and both the Rubbee kists were to be demanded after May 1st, with an interval of a month between them. The lien for the current revenue upon the growing crop has thus been formally renounced, and the Government has declared its intention of looking to the estate on which the demand is made, and to the other property of the Malgoozar, for the satisfaction of its demand. This was done about the time that the late settlement of the Provinces was completed, and it was believed that the value, conferred on property by that measure, was such, as to prevent any loss to the Government from the change. So great an alteration could not be made, without giving rise to difference of opinion on the subject. It evidently rendered the collection of the Revenue more difficult than before. A simple and certain mode of procedure was abandoned, and recourse became necessary to other modes, uncertain in their effect and requiring judgment in their application. The Tulsceldars and Native Officers of Government disliked the change, not only from their natural aversion to all change, but because it circumscribed their power and increased the difficulties of their position. The money-lenders disliked it, because it rendered them less necessary to the agriculturists. The people themselves failed generally to understand or appreciate the boon, and, like all ignorant people, were suspicious and apprehensive of further design. The system has now been in operation for some years, and has hitherto worked well, wherever the assessment has been moderate, and the state of the agricultural population flourishing.

32. It is important to remember that this lien is only abandoned, where there is no balance against the estate. It is in the power of all by punctually paying the Government demand, to secure themselves from this process. But if they are in balance, every means of realizing



the right of Government must be put in force, and this amongst the rest.

33. The lien for the current revenues upon the growing crop being thus abandoned, it is of importance to consider, what modes of realizing the public revenue are open to a Collector, and what are the considerations which should influence him in having recourse to each.

34. So long as the Government Revenue is punctually paid, it is most important that the Collector, as a fiscal Officer, should abstain from all interference with the mehal. The great desire and object of the Government is to teach the people self-government. If the proprietor cannot realize his rents from the tenants, or if the co-parceners cannot settle their quota of payment amongst themselves, or if any one class oppress another, the Courts of Justice are open to them, and simple means are at hand for rapidly bringing their disagreements to arbitrement. They should be instructed and encouraged thus to conduct their affairs, and by punctual payment of the Government demand to bar all direct interference on the part of the fiscal Officers of the Government.

35. But when once default occurs, it is the duty of the Collector to exert himself with promptitude and vigor. The first step is to ascertain the cause of the default. For this purpose, all the means and appliances of his powerful establishment must be put in requisition to lay bare the real state of the case. The truth cannot be concealed from the person, who knows his power and is willing to exert it.

36. Default arises from deficiency of assets, or from embezzlement of the proceeds, which should have been appropriated to the liquidation of the Government demand.\* The former, in ordinary cases, is beyond the control of the Malgoozar, and is a misfortune deserving consideration.\* The latter arises from the improvidence or the perverseness of the Malgoozar, and is more or less culpable according to the circumstances which occasion it.

37. Sometimes it occurs that deficiency of assets arises from wilful deterioration of the estate and neglect of cultivation. If this is only

\* See Section 17, Reg. VI. 1795, and Secs. 12, 13 and 17, Reg. XXVII. 1803.

a mode, in which ignorant men resist oppression and injustice, it may require some consideration. But if it be the mere contumacious resistance of lawless rebels to the constituted authority of the state, it must be visited with the utmost severity which the law admits. If the defaulters endeavour to deter others, either by threats or violence, from cultivating the land, which they refuse to cultivate themselves, the provisions of the criminal law must be enforced against them. No anxiety to lessen his existing balance, no reluctance to show on his papers a temporary financial deficiency, no aversion to the patient and painful course of proceeding which it involves, should deter a Collector from boldly facing a clear case of opposition of this kind. The effectual punishment, at any loss, of such misconduct is a moral lesson to the whole district, which cannot but result in the promotion of industry in other classes, and the security of the just rights of the Government.

38. In general, however, deficiency of assets arises from calamity of season, either want of rain, or floods, or blight, or hail, &c. The greatest care must be taken to ascertain with promptitude the extent of the loss, as soon as possible after it is alleged to have occurred. The destruction of the crop may have been so complete, as not to leave sufficient for the support of the people and payment of the demand, in which case, the Malgoozar must pay from other sources, or borrow, or the property must pass into other hands. In such a case it will be for consideration whether measures should be adopted for compelling such a result, or whether the relaxation of the demand would be just and politic. In weighing this, it must be remembered that the principle of the assessment has been to fix a moderate average demand for a long course of years. The Government agrees to relinquish the excess in a good year, and it is fair to expect, that the deficiency of a bad year should be made good from the accumulated surplus of past or the anticipated surplus of coming years. If therefore, the property is fairly assessed and the Malgoozar possessed of good means, it may be right to press for immediate payment, notwithstanding acknowledged deficiency of assets. It may also happen that the Malgoozar is irretrievably ruined, and that any relaxation of the demand would be ineffectual for his relief, in which case the immediate forced transfer of the estate may be the best course. Supposing, however, that from severity of original assessment, from deterioration of the estate after settlement, or from poverty of the Malgoozar, it may be right to relax

the demand of the State, it must then be decided how this relaxation should have effect, whether as a suspension of demand, or a remission of balance, or a reduction of Jummah.

39. The demand may be suspended under authority of the Commissioner or Sudder Board of Revenue, and this relief will often be sufficient and effectual, when the estate is valuable, the calamity unusual, and the Malgoozar industrious and frugal. To render it effectual, a kistbundee should be taken from the Malgoozar, and arrangements made, with or without security, for repayment of the balance by instalments.

40. If however it be decided that the balance cannot be hereafter realized, without too hardly taxing the industry of the Malgoozar, or permanently affecting the resources from which the future demand is to be paid, suspension of the demand becomes preparatory to remission of balance, which can only be done by the authority of the Government, and requires application for special sanction, and full explanation of the grounds on which the measure is recommended. The Board's rules for reporting balances are given in Appendix, No. II. [Care must be taken to determine for what cause and in whose favor a remission is granted. If this precaution be omitted, the mere remission of a balance due from an estate, held by a large coparcenary body, may be the cause of much dissension amongst them.]

41. Evidently no simple allegation that the balance is irrecoverable or that the assets are deficient, will satisfy the Government of the necessity for the remission. If the Collector seeks to justify himself, or desires that any weight should be attached to his representation, he must explain the cause of the alleged deficiency of assets, the means he took for satisfying himself of its reality and extent, and the reasons why he considers the proposed remission of the demand just, politic, and sufficient for the purpose.

42. It may be that the original assessment was so severe, or that the estate has become so much deteriorated, that it is impossible to maintain the former assessment. Revision of Settlement and reduction of Jummah then become necessary, but these should not be entered upon without the authority of the Government. It is seldom, except in

some case which has been provided for, such as encroachment of a river, or occupation of land for public purposes, that this proposal can be justified, without previous endeavours to realize the demand by all legal means. Such a case may however be conceived, and therefore the proposal is mentioned. It must be remembered, that the Government Jummah is not a mere fixed fraction of the net produce, to which the demand must be lowered, whenever it can be shewn that the net produce has fallen below the originally assumed amount. Such a supposition would be injurious to the Government, and tend to check the industry of the cultivators. The settlement is a contract between the Government and the Malgoozars, and in its nature is equally binding upon both. Nothing can require that the fixed demand of the Government should be increased during the currency of a settlement, and its reduction can only be recommended on those general principles of policy and humanity, which regulate all fiscal arrangements. The form prescribed by the Board for reporting summary settlements is shown in Appendix, No. III.

43. The above remarks apply to ordinary and casual instances of default. When a general famine prevails, arising from continued drought or any other extensive visitation of Providence, extraordinary measures evidently become necessary, and the Government interposes its authority to suspend the ordinary course of proceeding. Drought is the most common scourge of the country. In order to judge of its degree, all Tahseeldars have been furnished with rain-gauges of a simple construction [App. No. IV]. Care must be taken to instruct the men in the use of the instrument, and to obtain from them accurate and trust-worthy registers.

44. Much may be done towards diminishing the effect of famines by artificial irrigation from wells, reservoirs, or canals, by improved modes of agriculture, and by the promotion of thrifty habits, which are the natural result of good Government. When complaints of bad seasons and ruined crops are frequent, there is much reason to suspect some mis-government. A prudent Collector will not close his ears to such complaints. He will hear all that is said, examine for himself, and draw his own conclusions. But he will not give too easy credence to every assertion of the kind, or be led away by a weak facility of disposition to encourage such excuses, by lightly altering his measures

on the assumption of their validity. Discrimination and firmness, as well as kindness and consideration, are necessary for the good Government of the people.

45. When the resources of a Malgoozar are much diminished and there is great capability of improving the estate, it may be wise to aid the improvement by Tuccavee, i. e. advances from the public Treasury. Such advances are common with Native Governments, and used frequently to be made under our own system. A vicious practice arose of making only nominal advances of Tuccavee, which were immediately carried to the Government account in liquidation of existing balances, and thus enabled the Collector to exhibit a clear balance sheet. This was quite inadmissible, and has thrown discredit on all such advances. There can, however, be no doubt that in certain states of the population and country, a Collector who knows the people may do much good by judicious advances of Tuccavee. Where the landed property is minutely divided, and the land capable of improvement by the formation of wells and reservoirs, or by draining and embanking, or in other such ways, and the people are industrious though poor, such advances may be of the greatest service. The power of authorizing them is vested in the Sudder Board, to whom all applications should be addressed, through the Commissioner.

46. In making such grants, the works for which they are required should be specified, and estimates of the cost of their construction should be carefully prepared and examined. The advance also would more appropriately come in aid of exertions made by the Malgoozars themselves, than in liquidation of the whole charge.

47. Engagements should be taken for the repayment of the advances by instalments on fixed dates. It is usual also to require collateral security, but it may be observed that this entails expense on the persons whom it is intended to benefit, and materially detracts from the value of the boon. By Law,\* Tuccavee is recoverable by the same process as arrears of land revenue. The estate of the parties, for whose benefit it is given, is therefore hypothecated for its liquidation, and this is generally sufficient guarantee for its recovery without any collateral security. If however the advance be made for the exclusive benefit of

\* See Section 43, Regulation XXVII, 1803.

one or more members of a large community, care will be requisite, that the property which will receive the benefit is adequate security, or else that the whole community become jointly responsible for the ultimate re-payment of the advance. The Sudder Board of Revenue's rules for the reporting upon Tuccavee will be found in the Appendix, No. V.

48. The other frequent cause of default is embezzlement of proceeds. The right of the Government to a certain portion of all produce of the soil being held to be prior to all other rights, it follows that, till its satisfaction, the net produce of an estate is a trust in the hands of the Malgoozar, and that a failure to surrender the trust is in itself an act of dishonesty or, as the law terms it,\* embezzlement.

49. It follows as a natural deduction from this doctrine, that the person who makes the collections in a Mehal paying Revenue to Government, is personally responsible for as much as he can be proved to have collected, whether or not he be the rightful owner of the Mehal. The Civil Courts have uniformly upheld the Revenue officers of the Government in the exercise of this right, and this principle has been made the basis of the course, enjoined as regards lesscost of estates from the proprietors. It also follows that collections, which can be

\* See Section 17, Regulation XXVII. 1803, et passim.

† 1st. In cases, where a sub lease has been granted in consideration of a "sum of money, advanced to the proprietor by the lessee, whether this lease is for a fixed term of years or to continue till the repayment of the amount, the transaction is evidently a mortgage, and should be treated as such. The Collector may admit the lessee to engagements, and may direct the transfer of names in the Malgoozaree Register."

2nd. In cases, where no such consideration has been given for the "lease, the management only and not the proprietary right, must be held to have been temporarily transferred. There will therefore be no mutation of names in the Malgoozaree Register, but the transaction may be recognized by the Collector upon the application of both parties, and the Tuhsceldar may be directed to demand the revenue from the lessee, and to credit it to the Estate in his name, as on behalf of the proprietor. This management will continue until either party may express his desire to terminate it after the close of the current year; during its continuance,

\* *the lessee will be responsible in his person and property for any sums which he may collect from the Estate, and the Estate itself will also continue liable to suit for any arrears, that may become due on account of it.*"—Circular Order of Sudder Board of Revenue, dated February 19, 1816.

proved to have been made from unsettled khalisah lands without due authority, can be recovered retrospectively, and if the zemindar voluntarily agrees to a retrospective settlement of the lands, the contract is legal and binding.

50. Misappropriation of assets and refusal to account for them is sometimes wilful, and accompanied either by flight\* or open resistance

\* NOTE.—In cases of flight to neighbouring independent States, the following remarks of the Hon'ble the Court of Directors in a despatch, dated May 27th, 1835, must be borne in mind.

89. "You appear to us to have taken, on the whole, a sound view of these questions. On the subject of the mutual surrender of fugitives, the rule you say, which it is the wish of the Supreme Government to establish, is, to confine our requisitions for the surrender of refugees and our compliance with those of our neighbours, to the case of heinous offenders, such as murderers, highway robbers, &c. leaving the privilege of asylum inviolate as regards debtors, defaulters, and civil and petty offenders of every kind, and the same rule ought of course to be observed where we have occasion to interfere to regulate the intercourse of different native States between each other. Your local agents, guided by the spirit of these instructions will be entrusted with a certain discretion as to the particular cases, or classes of cases, in which requisitions for the surrender of criminals shall be made or complied with. The feelings of the particular Native Government, the character of its institutions, and the general equity or oppressiveness of its rule, may often require to be adverted to in the determination of such questions. But the practice, whatever it be, should [unless there be very strong reasons to the contrary] be strictly reciprocal."

90. "We have, on former occasions, intimated to you, our opinion that except under peculiar circumstances, it is no less unadvisable to claim from other States our own revenue defaulters than to surrender theirs. We consider the abandonment of their native villages by the established cultivator as a sure indication of over-assessment, or of oppression demanding the early interference of the local European Authorities."

91. "The non-surrender of Revenue defaulters is, in point of fact, a check against the continuance for any long period of such over-assessment and oppression."

92. "With regard to the interference, whether of our tribunals or of our Political officers in civil cases against subjects of independent chiefs, you have adopted the sound principle that the complainant must be left to seek justice from the legitimate superior of the party against whom his claim is preferred, unless that party be resident or possess property within our territories. It was no less proper to interdict our officers from taking cognizance of civil claims preferred against independent chiefs, whether by their own subjects, or by others, or of cases of any description between independent chiefs and persons residing or possessing

of authority, in which case it must be dealt with in the same way as all other contumacious acts, as already noticed in paragraph 37. Contumacious refusal to pay (*shurarat wu naduhindugee*) is however so often alleged as the cause of default, that it may be useful to examine the subject a little more at length.

51. This explanation of the case is frequently given by Tubseldars and other Native Revenue officers, when called upon to account for a balance, and the reasons for giving this reply are evident, for it involves no enquiry or proof, and it justifies the severest coercive measures. These are the very reasons why it should be received with the greatest caution. It is not in itself probable that small proprietors living peaceably and comfortably upon their lands, would lightly or heedlessly imperil their possessions, and expose themselves to all manner of official annoyances. It is most probable that they would pay the demand, if they had the money at hand, and that the omission to pay results from some cause, which presses upon them more heavily, than the fiscal process issued against them. Under the present system, and amongst a thoughtless, improvident people, it is not improbable that the money realized from their produce, had been taken by their creditors or spent by themselves, before the Government instalment was due, and that, when the demand was made upon them, they had nothing to meet it. In despair they probably evaded process, and either concealed themselves, or fled the country with the little property they possessed. In such a case, the landed property is answerable for the balance, and every effort should be made to farm or sell the land. But it may happen that the cultivating population is scanty, that capitalists cannot be found to take the estate, or that the combination amongst those of the same clan with the defaulters is so strong, as to deter purchasers from coming forward. The difficulty is then great; and in no cases are the local influence and fertility of resource of the Collector more severely tried. The main object must be so to coerce the defaulters, as to make it evident to all, that the true policy of a Malgoozar is to be punctual in his payments. In proportion as this is effected, and the agency which he selects for dealing with the case is good and the police is property in their dominions. Interference may sometimes be unavoidable in consequence of general mal-administration, but it seldom can be justified in individual cases unless where the sufferer is entitled to our protection by some positive engagement."



strong, instances of the kind will be of rare occurrence and easy remedy. Recourse to Kham management, for a time at least, will probably have to be made, and this will only answer its purpose when exercised with great knowledge of the people; and with unremitting attention to duty.

52. Embezzlement or misappropriation of assets generally results from the pecuniary embarrassment of the Malgoozar, or from disputes among the several members of the community. The two causes are distinct and require different treatment.

53. When the Malgoozar is bankrupt and there appears no hope of his recovering himself, no hesitation should exist in immediately transferring from him his estate. When his property is about to pass from him in satisfaction of the claims of his creditors, he will naturally cease to be anxious to save it from sale in satisfaction of the Government demand. He will secure for himself what he can from the wreck, and will leave the Government and his creditors to get what they can for themselves. The transfer must therefore be so timed, as to prevent the bankrupt from appropriating the value of the crops then standing and immediately, on the first occurrence of default, the property should be attached, to prevent waste, and to secure any assets that may be then available.

54. Quarrels amongst the several members of the community are the fertile source of default, and require much judgment in dealing with them. It has been already stated in paragraph 3, that all the members of the community are jointly responsible for the whole sum assessed upon a Mehal.\* In another treatise (*Directions for Settlement Officers*, paragraphs 84—97), an attempt has been made to explain in what way

\* Circular Order of the Sudder Board of Revenue, dated May 8th, 1849. "The Sudder Board of Revenue, North-Western Provinces, by the direction of Government, prescribe the following rules, regarding the mode of enforcing the joint responsibility of shares in undivided Mehals.

*First.* The proprietors of an undivided Mehal are jointly responsible to the Government for the whole of the Jumma assessed, on the Mehal.

*Second.* It is in the option of any joint-proprietor to separate his property from the rest of the Mehal, by demanding the division of the Estate, under the Regulations passed for the purpose.

*Third.* If the share or extent of land possessed by the proprietor is known, and beyond dispute, the Collector is bound to make the division on application of the proprietor; otherwise the proprietor must first establish in the Civil Court his right to the share or land he claims.

the several members of these communities are bound together, and how they account to each other for their respective shares. The Settlement record and the annual Putwarrees' papers will show the nature of the tenure, and the names of the proprietors. It is most desirable that every exertion should be first made to realize from the individual defaulter the balance he has failed to pay, but if this effort be unavailing, it is then important, that the whole community be made to feel the strength of the bond which unites them, and the necessity of common exertion for the safety of the whole. This tie cannot be weakened without altering the whole frame-work of the community, and introduc-

*Fourth.* The division of the Estate must be effected by the equitable apportionment of the demand upon the several portions of the joint Estate according to the capabilities and assets ascertained at the time of division, as prescribed in Clause 4, Section 37, Regulation XXV. of 1803. The separation of proprietors on the adjustment of Jumma made at the time of Settlement will not be binding but the land will be divided, or the Jumma will be adjusted, on the same considerations as would have influenced the determination, if a new Settlement had been in progress at the time of the division of the Estate.

*Fifth.* All proceedings which destroy or impair the joint-responsibility, such as the purchase by Government, or the farm to a stranger, or the Kham Tuhseel of a Puttee of an undivided Putteedaree Estate, should as a general rule be avoided; unless it be ascertained that the adjustment of the Jumma correspond with the capabilities and assets of the Puttee at the time the measure is proposed, and that there be no design on the part of the proprietors fraudulently or collusively to free themselves from the responsibility to which they are legally liable.

*Sixth.* The joint-responsibility may be enforced by selling or farming the entire Mehal, or by holding it Kham for a balance due from an individual proprietor or from a Puttee; but these measures should not ordinarily be adopted, till efforts to realize the balance from the actual defaulters have failed.

*Seventh.* When default has occurred, and it becomes necessary to adopt coercive measures for the realization of the balance, great difference should be observed in collecting from the shares in an undivided Putteedaree Estate, and from the proprietors of separate Estates. The proceedings in the former case should be always carried on in immediate communication with the Lumbardars, and the ultimate joint responsibility should be kept in view, and used as the means of lessening the cost of the process, and of producing the combined efforts of all members of the community for the liquidation of the balance.

*Eighth.* Exceptional cases may arise in which the prosperity or existence of the community may demand that the joint-responsibility be suspended or relinquished, as they sometimes occur in which the Government demand on entire Estates must be suspended or relinquished. Both proposals are of the same nature, and rest on the same considerations."

ing a new state of society. If the separate responsibility be disregarded, great injustice is done, and an extensive alienation of property by public sales must take place. If the joint responsibility be disregarded, a revision of the whole Settlement must take place. A separate allotment of Jumma on every petty holding must be made, and the Assameewar or Ryotwar system be introduced, with all the inconveniences and risks to which it is liable, especially amongst a people who are unaccustomed to it.

55. Act I. 1841 has provided for this state of things. It has armed the Collector with power to proceed against each individual defaulter from amongst a community, in the same way that he can do against a Sudder Malgoozar, whilst at the same time it avers that the joint responsibility remains unimpaired. The Government expects that every effort will be made to realize the balance from the individual, before the demand is pressed upon the community.

56. Section VIII. of Act I. 1841, has enacted "that a copy of the Jumma Wasil Bakee and detailed Khuteonee of the Tuhseeldar, signed and sealed by him, and countersigned by the Canoongoes and Putwarree exhibiting in detail the amount paid by, and arrears due from, each Puttee, shall be taken to be sufficient evidence of the arrear due from each Puttee." This does not render it necessary that the Tuhseeldar, always keep a distinct Jumma Wasil Bakee for the owner of every property in a co-parcenary estate. In general, the Mehal may be considered as one head of account, but any specification made by the Malgoozar of the persons, on whose account the sum is paid in, should be shown in the Tuhseeldar's accounts. When in the event of default it may be necessary to proceed against the several proprietors under the terms of this Act, it will then be necessary to make out a separate Jumma Wasil Bakee against each Puttee or individual. This will be furnished by the Tuhseeldar, and will be founded upon the Putwarree's papers, and will be conformable with them. But it may, and not unfrequently does happen, that owing to disputes there may be difficulty in preparing this document. The decision of this dispute will require much care and judgment. It may be that the accuracy of the document, when first presented to the Collector, is called in question by the parties concerned, in which case further enquiry, and perhaps eventual amendment of it may be necessary. The objections

may be various. It may be pleaded that the extent of the property is wrongly stated, or that the rate of distribution (*bachli*) is wrongly adjusted, or that the properties are not so separate, that distinct responsibility can be established, so as to render the terms of the Act applicable. Each of these pleas should be heard and carefully weighed. The law, by requiring that the papers in question "shall invariably be filed with the Collector's proceedings," provides a safeguard against the hasty enforcement of the provisions of the Act, contrary to the acknowledged customs of the people, but neither the law, nor the order of Government binds down the Collector to the blind reception of the papers in question, or to implicit reliance upon them.

57. It may probably be objected to the document, that the joint estate is *Zemindaree*, (v. p. 87, *Directions to Settlement Officers*,) that the collections are made by the *Lumburdar*, who is bound to account to the village community, and that the *Lumburdar* has not rendered a faithful account so far as the interests of the defaulter are concerned. This no doubt is a valid excuse and deserving of enquiry. If in all its parts it be proved, the estate is not one, in which the provisions of the Act ought to be enforced. If on the other hand it appear that the defaulter was a party to the annual adjustment of accounts (*boojharat*), assented to it, and received his portion of the profits, and subsequently embezzled them, then the separation of properties for the year will have been complete, and the separate responsibility may be enforced.

58. If there be no question as to the separate responsibility of the defaulting puttee, still all efforts to realize the balance from the owners of it may be ineffectual. They may have suffered their lands to fall out of cultivation, they may be bankrupt, or they may have absconded. In such cases it becomes necessary to fall back upon the joint responsibility of the whole community. It must be ascertained what is the village rule for making good default of this kind,—as for instance, by re-distribution of the balance on the shares of the solvent proprietors, or by transfer to some co-parcener or puttee, able to pay up the balance and take the lands. They must be called upon to act on this rule, and in the event of any or all refusing to comply with it, the recusants or the whole must be dealt with as defaulters. This power, conferred by Section X. Act I. 1841, is most important. It holds the community together, and compels them to put forth that united exertion, which is

the principal feature of the tenure. It follows, as a natural consequence, that the Collector should abstain from any act, such as either partial annulment of lease and farming or holding Kham, or purchase by Government of the defaulting puttee, which would throw upon the Government the responsibility for a share of an undivided estate. The only way, in which the joint responsibility, attaching to all the coparceners in such a Mehal, can be destroyed, is, by forming the several Puttees or other component properties into separate Mehals, as provided for by Section 30, Regulation XIX. 1814. If this distinction be not observed, there will be great opening left for fraud of all kinds.

59 The cause of default being ascertained, the Collector has open to him several legal methods of procedure for realizing the demand. No fixed rule can be laid down to guide him in the course he should follow. The law has allowed an option, and he must not shrink from the labor or responsibility of determining, how he is to exercise the discretionary power, with which he is invested. The object is to realize the balance with the greatest rapidity and facility, and with the least possible degree of annoyance or expense to the defaulter.

60. Some of the processes are directed against the Mehal itself, on which the balance has arisen, and some against the person, or other property, real or personal, of the defaulter. The former rest upon the principle that every Mehal is hypothecated to Government for the revenue assessed upon it, and to proceed against the Mehal can never therefore be illegal, however inexpedient or impolitic it may be. Whatever successions or transfers may have taken place, a Mehal may always be sold for an outstanding balance, or the settlement may be annulled, and the Mehal be farmed, or held Kham: but the actual defaulter, i. e., the person who has received the Government share of the produce and failed to account for it, is alone responsible in his person, and liable to imprisonment for the arrear. Property, whether personal or real, other than that on which the arrear has arisen, is only liable to distraint or sale, when it belongs to the actual defaulter, or is held on a title derived from him, subsequently to the default.

61. It will be useful to describe the several methods of procedure open to the Collector, and to point out some of the most useful principles that should guide him in the exercise of his discretion.

62 The processes recognised by the Regulations for the realization of the demand of the Government are the following :

- I.—Dustuks, i. e. writs of demand and summons.
- II.—Personal imprisonment.
- III.—Distrain of personal property.
- IV.—Kham Tuhseel, i. e. sequestration of profits.
- V.—Transfer to a putteedar of a defaulting puttee.
- VI.—Farm to a stranger of the defaulting puttee or of the whole Mehal.
- VII.—Sale of the defaulting puttee or of the whole Mehal.

63. I. Dustuks, or writs of demand and summons. The dustuk\* is either a written notice of demand, or it is a summons to appear before the proper revenue authority and account for the default. The demand should be paid by the Malgoozar, on or before the day on which it falls due, into the hands of the person authorized to receive it, either the Collector or the Tuhseeldar, as the Mehal may be huzoory or otherwise. If the Malgoozar fails in this duty, he is liable to a penalty, and the dustuk issued at his expense is the lightest penalty which can be inflicted.

64. Ordinarily and in cases of first default, the dustuk, issued on the day following that fixed for payment, is a simple notice to pay. But if this be ineffectual and payment be not made within the prescribed time, one or more dustuks should be served either by pious or horsemen, and these should be considered writs of summons, and should serve to bring before the Collector or the Tuhseeldar all persons responsible for the balance.† The number of dustuks will depend on the number and character of the defaulters. It is not necessary that there be one for each defaulter. There should be no more than are probably adequate to ensure the attendance of the parties summoned. This is the process by which full discovery is made of all the causes of the default, supposing them to be previously unknown, but even if the defaulters themselves abscond, or refuse to attend, there will seldom be

\* Sections 3, 4, 5, 7, 8, 9, 10, Regulation XXVII. 803, contain the provisions regarding the issue of dustuks in the ceded and conquered Provinces, but the provisions on this head are more clearly stated in Section 4, and Clause 1, Section 5, Regulation X. of 1818, when they were re-enacted for the district of Cuttack.

[† The course of late Government orders has been to discourage the use of the dustuk excepting.]

difficulty in ascertaining from the village or pergunnah officers and other sources the real cause of default. This duty in most cases will devolve upon the Tuhseeldar, who in fact ought to be so well acquainted with the affairs of his district, as to know beforehand how and where default is likely to occur. He must know whether the crops have been abundant or not, and whether the Malgoozars are in prosperous or embarrassed circumstances; he must know whether the members of village communities are in harmony or at discord with each other; and he also must know the general character and repute of every Malgoozar for punctuality or honesty. With this knowledge, he should be able at once to shape his course on the occurrence of default, and he should be prepared, immediately on failing to realize by the first or second dustak, to report the whole circumstances to the Collector with his opinion, as to the course which should be pursued, and the reasons for his recommendation. The Collector should always require this detail to be furnished to him with the greatest promptitude. When received, he will test it by the many means of enquiry open to him, by his own previous knowledge of the case, the records of his office, or if necessary, by the examination of persons likely to know the truth. Delay in such a case, or in deciding on the course to be subsequently pursued, is fatal. Whenever there is difficulty in making the collections, nothing is more important than promptly to make up the mind on the cause of the default, to fix on the proper mode of proceeding, and to follow out that course with no further delay than the law requires.

65. Dustuks must not be issued unnecessarily, so as to bring a useless charge upon the defaulter. The collections should be made Mehalwar, not Mouzahwar. When several Mouzahs, separately assessed and settled, belong to one proprietor, or body of proprietors, they should be considered as one Mehal, and a single dustuk may suffice. No more dustuks should be issued than are likely to effect the purpose of obtaining the defaulter's appearance, and, if that be apparently unattainable, the dustuks should be discontinued. It is by no means necessary, that dustuks be issued at all.\* If a balance lies over from a former kist, when a new kist falls due, or if the defaulter be notoriously bankrupt or determined not to pay, it may be better to avoid the issue

\* See Clause 2, Section 2, Regulation XI. 1822, the principle of which remains in force, though the Regulation is rescinded, See Sec. 24, Act I, 1845.

of one dustuk, thereby preventing the additional charge on the Mehal, and saving the time, which would be lost by awaiting the result of the issue.

66. The system, devised by the Sudder Board of Revenue for regulating the issue of dustuks, and for preventing undue exaction in their issue, or peculation in accounting for the Tullubannah leviable by means of them, is complete, and is given in Appendix, No. VI. It is almost unnecessary to caution against an abuse, which has been known to exist. Some Revenue Officers unwilling to swell their Tullubannah account to a large amount have permitted the demand to be made through Government peons or horsemen at the expense of the Malgoozars without the issue of a dustuk. This is entirely illegal, and would be resisted by any, but the most ignorant and timid of the agriculturists.

67. II. Personal imprisonment. Every Malgoozar is liable to imprisonment for the balance due from him to the Government. This power is exercised through the Civil Judges,\* but any individual who contests the claim made against him can obtain his release, by finding security for the amount, and bringing a regular suit in the Civil Court to make good his plea. It is not necessary† to imprison immediately upon apprehension. The defaulter may be kept 10 days in charge of

\* Under Section 11, Regulation XXVII. 1803, the function of the Civil Judge in imprisoning is only ministerial. He is bound to imprison on application to that effect from the Collector, and if the defaulter refuse to pay, the demand can be contested only by a suit under Section 16, of the same Regulation, and this suit must be a regular one, according to Construction No. 330, of the Sudder Dewanny Adawlut. The same course of proceeding is proscribed under Section 20, Regulation VIII. 1831, and Clause 3, Section 23, Regulation VII. 1822, in the case of imprisonment under orders in summary suits by Collectors, but in such cases the Court of Sudder Dewanny Adawlut have ruled in their Circular Order, dated January 4, 1833, and Construction No. 784, that "the orders for the confinement and release of defaulters need not pass through the Civil Judges; and that the warrant of the Collector is a sufficient authority to the Civil Jailer to receive or discharge a prisoner; the powers heretofore vested in the Judge in such cases having been virtually transferred to the Collector." (A subsequent construction No. 892 maintains the law of Section 11, Regulation XXVII. 1803, as regards Revenue defaulters. The practice, therefore, which has prevailed in some districts, of imprisoning under a direct order from the Collector must be discontinued).

† See Section 11, Regulation XXVII. 1803.



the peons who apprehended him, by the Tuhseeldar at the Tuhseeldaree Cutcherry, and by the Collector at the Sudder office. No person is liable to imprisonment except for a balance due from himself or some shareholder whom he represents. An heir, or assignee, or agent cannot be imprisoned for the default of the person, from whom he derives his title, or his powers.

68 It is only in peculiar cases that the process of imprisonment is likely to be effective. When the defaulter is living in circumstances which make him fear imprisonment, and when he has resources which enable him at once to pay the demand, there may be no more efficient process. But on the poor or the embarrassed, it is not likely to have any effect, whilst to the unfortunate, but honest and industrious man, it is a cruel hardship. It used to be a very common practice to imprison defaulters, as the first step towards the realization of the demand, but the hardship and impolicy of this has been long admitted, and within the last few years, this mode of proceeding has been almost entirely discontinued. The checks placed upon it by the Sudder Board of Revenue will be found in Appendix, No. VII.

69. III. Distrain of personal property of the defaulter. The powers of distrain possessed by a Collector are the same as those possessed by a private proprietor against his tenants,\* and extend to the power of seizing, wherever he may find it, the personal or moveable (in Arabic Law منقوله, and in Hindoo Law अस्मत्तत्त्व) property of the defaulter, except that implements of husbandry, and cattle employed in husbandry together with the tools of artizans, are not subject to distress and sale on account of default.

70. This process is liable to very much the same objection as the preceding. The usual defaulters are small landed proprietors, whose personal property is of little value to any but themselves and is easily removed. If it is distrained and sold, little is thereby realized, whilst they are greatly harassed and injured. If, however, the defaulter be in good circumstances, and wilfully withholds payment of the just claim of Government, there cannot perhaps be a better mode of proceeding than to distrain at once the most valuable articles of his private property. This course should be followed only when there is good reason

\* See Clause 2, Section 14, Regulation XXVII. 1803.

to suppose that it will be the means of compelling payment of the whole or a considerable portion of the arrear.

71. IV. Kham Tuhseel, or sequestration of profits. Two very different processes are often confounded under this head, viz., temporary attachment of the property with an account of the profits on removal of the attachment, and annulment of Settlement with sequestration of profits for a fixed period. The common feature of both is, that the Collector, or officer deputed by him, is placed in the position of a proprietor, and invested with all the powers over the property which an owner usually exercises. In one of their effects also they are the same, for Section X. Act I. 1845, forbids sale of an estate, for arrear which has accrued under attachment, without making any distinction between the two modes of attachment. In both cases then care is necessary, as well in having recourse to the process as in acting under it.

72. Temporary attachment\* has been sometimes designated "*Koorik Tuhseel*," and is a process, which the Collector is authorized to adopt on his own authority, whenever default has occurred, and the time that is requisite for the completion of other proceedings renders it necessary to prevent waste on the estate. Some time must evidently elapse before a farm or sale of an estate can be completed, and occasionally even time is necessarily consumed in conducting the preliminary enquiries into the cause of default. In all these cases, it is necessary to provide that the defaulters, who may have become reckless, do not carry off, and appropriate to their own use, the proceeds of the estate. It may also happen that the defaulter has been apprehended and imprisoned, and that it is necessary to provide a person to take charge of the estate on the part of Government. In ordinary cases this should be the Tuhseeldar, but whenever the estate is large, or requiring particular care, a *suzawul* or administrator may be appointed, who will exercise, on the part of the Government, all the functions of the proprietor, either for a percentage on the collections, or for a fixed salary.

73. In all such cases the Government Officer, whoever he may be, stands in the place of the defaulter and realises what it would otherwise be the duty of the *Malgoozar* to realise. Where the land is cultivated

\* *Vide* Clause 1, Section 14, and Clauses 1, 2, 3, and 4, Section 15, Regulation XXVII. 1803.

by non-proprietary tenants, he will collect from them according to the authorized Jummabundee or rent-roll. Where the land is cultivated by a community of proprietors, he will put in force the local law, whatever it may be, as regards balances from former years and the current revenue, and will collect accordingly. For instance, if they pay the Government revenue and village expenses by a rate or *bach*,<sup>h</sup> on their seer land, he will include in the village expenses whatever may be his own authorized remuneration, make the *bach*,<sup>h</sup> and then realise from each accordingly. This power may evidently be exerted with great advantage in cases of default arising from disputes amongst the community, which prevent them from auditing the accounts of the year and distributing the burthen on each man's land. The Officer of Government does that by authority, which the village *Lumbardar* was unable by himself to do. By the adoption of this process in case of default, that lien upon the crop, which the Government originally possessed, and only waived as regarded the current revenue, is immediately revived, in the person of the Government Officer who is the representative of the owner.\* Wherever, therefore, the estate is valuable, the risk to the Government, which results from the postponement of the kists (already mentioned in paragraph 28), extends only to the kists for one crop. The produce of the crop may be embezzled and made away with, but the existence of the balance places it at once in the Collector's power, to realise the demand in future from the growing crops, till the balance is liquidated.

74. Whenever an estate is attached, the greatest promptitude is necessary in ascertaining from the *Putwarree*, the extent of cultivation, and the liabilities of each man. The Settlement papers and the *Putwarree's* annual papers should materially aid this, and the Collector should not be unmindful, that every such attachment gives him a valuable opportunity for testing, and, if need be, correcting these records. If the attachment take place at the commencement of the agricultural year, that is, before the commencement of the rainy season, it will devolve on the Government Officer to make the arrangements for the cultivation in the coming year. This is a difficult undertaking, requiring much knowledge of the country and the people. Good agents should be chosen for its performance, and those agents should be well directed. Every effort should be made to secure the assistance and co-operation of the proprietors in its performance.

\* See concluding para. of Clause 2, Section 17, Regulation XXVIII. 1803.

75. It must further be remembered, that all collections made during attachment must be appropriated to the payment of the current kists, and no portion devoted to the liquidation of the balance, till the current kists are entirely made good. Thus when the attachment takes place before the rubbee crops are cut, in consequence of failure to pay the khurreef balances, the collections must be credited to the coming rubbee kists, and not to the past khurreef kists. Otherwise it is evident that when the attachment is removed, the proprietor will be left with a demand against him, and no means of paying it.

76. On releasing the property from attachment, an account should be faithfully rendered of all the collections from the village.\* When this has been rendered, and the acquittance of the proprietor has been filed, the estate of course remains liable for any outstanding balances, which were not excepted at the time of adjustment.

77. Sequestration of profits for a period of years, or *Kham Tuhsoel* properly so called, was a process, contemplated from the first, and especially mentioned in Clause 3, Section 17, Regulation XXVII. 1803, as a punitive measure consequent on embezzlement. The power has, however, been more distinctly conferred, in all cases where an estate is not settled in perpetuity, by Section 4, Regulation IX. 1825, and that is accordingly the enactment under which the process is now ordinarily enforced, but the period must not exceed 15 years. It will be observed that this process cannot be adopted till the expiration of a month after the balance falls due, that it involves annulment of the settlement, and that it cannot have effect without sanction of the Board, and, that even then, it is subject to such orders as the Government may issue. Ordinarily the operation is complete when sanctioned by the Sudder Board of Revenue, but the Board quarterly report such cases for the information of the Government, and the Government have the power then, or specially upon appeal made to them, to alter the proceeding. But this power is very seldom exercised. It is meant to provide against extreme cases, and only in such would its exercise be warranted. The forms of report and account in these cases, required by the Sudder Board of Revenue, will be found in the Appendix, No. VIII.

78. When land is valuable, population abundant, and the assets of

\* See Clause 2, Section 15, Reg. XXVII. 1803.

the estate consist of money collections from non-proprietary cultivators, and the rent-roll shows a fair surplus above the Government demand, there should be no hesitation in holding Kham. Ordinary care will enable the Collector to recover the balance and probably improve the estate. But when the population is scanty, when the defaulters are a community of cultivating proprietors, when the collections are made in kind, or when the estate is deteriorated and fallen out of cultivation, Kham management requires much caution. It's success evidently depends upon knowledge of agriculture, influence over the people, and prompt and steady action. When the Collector is conscious that he possesses these qualities himself, or can command them through means of his subordinates, he has the strongest possible hold on the people. Nothing convinces them more of the hopelessness of attempting by combination to defraud the Government of it's dues, or to force a reduction of settlement, than the example of a few estates successfully held Kham, and made to yield more than the original assessment. With the intimate knowledge now possessed of the assets of every estate, and of the resources of the country, there should not be any great difficulty in holding Kham, wherever the assessment is fair. It should not however be attempted on any great scale, because of the time and minute attention it requires, nor should it be attempted at all, unless the Collector finds himself in a position, where he may reasonably expect to have time and opportunity to carry his experiment fairly out. The defaulters cannot claim release from Kham Tuhseel on payment of the balance, nor till the expiration of 15 years, and caution should be used in too easily re-admitting Zemindars to the management of their estates as soon as the property begins to yield a surplus.

79. Estates are sometimes necessarily Kham, because of the refusal of the proprietors to engage for them, and because no farmers can be found to take them. These will be managed in the same manner as estates held Kham on account of balances.

80. There is a material difference between Koork, and Kham Tuhseel. In the former, as already stated in paragraph 78, the Government Officer, who is charged with the management of the attached estate, stands in the place of the original proprietors, and is bound by all the obligations, which they have legally incurred. He can collect no more than they were able to demand, from lands leased or mortgaged at low

rates, and he cannot demand from the proprietors more than the *bachli* or village custom warrants. In Kham Tuhseel on the contrary all the proprietary rights and obligations of the owners of the property are for the time in abeyance. The Government Officer in charge of the estate collects from all the cultivators the full rents of their lands, notwithstanding any engagements to the contrary into which the proprietors may have entered, or any privileges which they may possess in virtue of their rights of ownership. He is for the time being in the position which would be occupied by a person, who had farmed or purchased the estate on account of arrears of revenue. It must also be remembered on release from Kham Tuhseel,\* that annulment of the previous settlement had been preliminary to the Kham management, and that re-settlement is therefore necessary. New engagements must be taken from the parties admitted as proprietors, and the opportunity should be seized for correcting the administration papers, and adjusting all the points which are open to adjustment on the formation of a new settlement.

81. V. Transfer of a defaulting puttee to a solvent putteedar. When one or more persons, possessed of separate holdings in a co-partenary tenure, find themselves involved in pecuniary difficulties, it is an ordinary practice for them to make over their proprietary rights for a time to another shareholder or body of shareholders, and either to go elsewhere themselves to seek their fortunes, or else to remain resident in the village, but divested of their character as proprietors. The law† enables the Collector to avail himself of this custom, and to compel its enforcement, whenever a member of the community defaults, and fails voluntarily to extricate himself from his difficulties in this manner. The property of the defaulter is transferred to a co-sharer, on payment of the balance by the transferee. The transfer may be in perpetuity, or for a term of years, or till repayment of the balance, which has led

\* In the permanently settled Province of Benares, sequestration of profits, takes place only under Clauses 2 and 3, Section 17, Regulation VI. 1795. It does not expressly involve annulment of lease, but in flagrant cases of embezzlement, it may be continued till the balance be paid up, and the Government be reimbursed for all sums laid out in the improvement of the estate.

† See Clause 1, Section 17, Regulation XXVII. 1803, also Clauses 3 and 4, Section 3, Act I. of 1841, Section 14, Regulation IX., 1811, also confers the power, but it is not usual to act under the terms of that law.

to the enforced transfer. In the first case, it is in fact an enforced sale; in the second case, it is a mortgage, of the kind commonly known as *puthunduck*, where the profits are held adequate to pay the interest and replace the principal in a course of years; and in the third case it is an ordinary mortgage, but one in which an account of mesne profits cannot be demanded.\* Of these processes it is evident that the second is the most lenient, as well as the most convenient, and it is the one generally adopted in modern practice. The third is the one most consonant with the ordinary practice of communities, and is much preferable to farm to a stranger. As the process rests for its foundation on the well known joint responsibility of the whole community, so it results that the joint responsibility is by no means weakened by its enforcement. The whole Mehal is still responsible for the revenue assessed upon it, and if the transferee ultimately default, the transferred portion is, notwithstanding the transfer, as liable to sale, as any other part of the estate. It also results from the nature of the transaction, that the transferee's interest in the transferred puttee is both heritable and transferable.

82. Recourse should always be had to this process if possible, whenever a part only of the joint proprietors default. A Collector should not wait, till tender is made to him by the solvent proprietors. He should invite their tenders, and he should explain to them the advantages, which will result to them, from thus preventing the intrusion of strangers into the estate, and the obligation that rests upon them to support their co-parceners.

83. As the law now stands, the sanction of the Government is required to complete these transfers. The form of report which this involves is given in the Appendix, No. IX., and it will be observed that a column is there assigned for showing the provision made for the support of the excluded proprietors, under Section 7, Act I. 1841.

84. VI. Farm to a stranger of the defaulting puttee or of the whole

\* Circular Order of the Sudder Board of Revenue, dated July 23rd, 1847. "When a Puttee is transferred to a solvent Putteedar, the transferee acquires in the transferred puttee, the rights of a proprietor or of a mortgagee, according as the transfer is in perpetuity or temporary. The right thus acquired is transferable, and therefore no collateral security is necessary."

Mehal. This also is a process commonly enforced by Native Governments. It amounts simply to this, that, when the proprietor is unable to manage the estate, the Government provides a person to look after it's own interests for a time, till the proprietor is in a condition to resume management. The process is a milder means of coercion than sale, and ought to be ordinarily had recourse to in preference to sale, especially when the estate is held by the old hereditary proprietors, whether as a community, or as a single family, or as an individual. Instances are not rare, in which communities, who are either impoverished, or who have disagreed amongst themselves, voluntarily enter into an arrangement for farming their estate to some capitalist, who undertakes the management and leaves them some small immunities, which they consider necessary for their support or essential to their dignity.

85. The provisions of the Regulations, which authorize this process are vague. Clause 4, Section 17, Regulation XXVII. of 1803, empowers the Government to let on lease the lands of any person, who may be dispossessed on account of arrears, without any restriction as to period, or otherwise. Section 4, Regulation IX. 1825, empowers the Collector with the sanction of the Board and subject to the orders of Government, when a balance remains unpaid for one month in estates not settled in perpetuity, to annul the settlement, and to let the Mehal in farm for a period not exceeding 15 years. It is usual now, in all estates not permanently settled, to act under this latter clause and to make the process lenient by reducing the farm to the shortest possible limit, with power to the Malgoozar of re-entry on its expiration without repayment of the balance.

86. In selecting the farmer of the estate of a defaulter, the preference should always be given to any person, who possesses a right of property in it. Thus in a Talookah, where the settlement has been made with the Biswahdar, on his default, the farm should be offered to the Talookdar, or in the case of a mortgaged estate, to the mortgagor. The owner of property, which may be contiguous to or intermixed with that of the defaulter, should also have the first offer of the farm.

87. The lease in this case is a personal contract between the Government and the farmer, who may, in fact, be considered the manager of the estate on the part of Government, and it is neither heritable nor



transferable. It follows that on the death of a farmer, his heir does not inherit of right, but the farm lapses, unless it be thought expedient to renew it with him; and that if there be more than one farmer and one of them die, the survivor continues sole farmer; and that the Civil Courts cannot disturb the possession of the farmer, unless the Government be a party to the suit.\* Although, however, there may be no claim of right to succeed by inheritance, or to obtain by transfer the farm of an estate, applications of this nature should not be rejected except on very strong grounds. Such successions or transfers should as a general rule be permitted, and should only be disallowed when evidently objectionable. In other respects the farmer is for the time, invested with full proprietary rights,† and the excluded owner is a mere cultivator of his seer lands, the rents of which will be determined as prescribed in Sections 7 and 10, Act I. 1841. On lapse of the farm within the period of 15 years, the old proprietors cannot claim re-entry of right. During the 15 years for which they have rendered themselves liable to exclusion, the Government may make any arrangement regarding the estate which it thinks best. Sub-leasing, without the consent of the Collector, should be barred by special stipulation in the farming lease, but this consent should not be withheld without sufficient cause.

88. The process under Section 4, Regulation IX. 1825, involves annulment of settlement, so that the farming Jumma is not necessarily the same as the former Jumma, and after the expiration of the lease to the farmer, the estate is open to re-settlement, and the old proprietors, on whatever terms they may be re-admitted, should be required to enter into new engagements, and to complete all the other documents that are required on the settlement of an estate. If the Mehal be farmed for a higher Jumma than that for which the estate was originally settled, and there be no unliquidated balance due to the Government, the proprietors are by Section 4, Regulation IX. 1825, entitled to Malikanah.

\* This has been frequently asserted by the Sudder Board of Revenue, and was confirmed by the unanimous opinion of the Judges of the Sudder Dewanny Adawlut in the Special Appeal case of Imam Buksh and Inam Oollah Appellants *versus* Syud Furzund Allee and others Respondents, decided on December 29th, 1845.

† The farmer obtains for the time the same rights as those which in par. 96 are described as permanently acquired by an auction purchaser.

89. It is of importance, that the mode of enforcing this process should be well defined and precise, so that the Malgoozars may have sufficient warning of what is intended, and so that capitalists may feel assured that their contract will not be lightly set aside, and may be thereby encouraged to come forward and take such leases. The rules, which have been promulgated by the Sudder Board of Revenue under the sanction of the Government for this purpose, will be found in the Appendix, No. X. As no estate or portion of an estate, when thus farmed, is liable to sale for arrears of revenue, sufficient security must always be taken from the farmer for the punctual discharge of his Jumma, and the security Bonds should be registered,\* in order that the lien on the property specified in the Bond may be complete.

90. VII. Sale of the defaulting puttee or of the whole Mohal. The realization of arrears of revenue, by sale of the estate on which the arrear has occurred, is a process unknown to Native states, and is entirely the result of the British system of administration. Property in land is certainly known under Native Governments. Private transfers by sale, gift, or mortgage constantly occur under them, but these are entirely dependent on the will of the parties, and are not enforced by the Government. The power of effecting public sales for arrears results from the limitation of the Government demand, and the confidence of the people that, when the demand is open to re-adjustment, it will not be unduly enhanced.

91. In Bengal, Behar, and Orissa, the permanent settlement effected a great revolution in the state of landed property. It very extensively deprived the village communities and inferior holders of their rights, and created new and absolute rights of property in behalf of persons who had previously possessed only a limited interest in the produce of the land. The sale process was very well adapted for such a state of things. The persons, first recognized as proprietors, might be, and often were, ruined, but their rights passed into the hands of other capitalists, who were ready to speculate in land, and such changes made no alteration in the body of resident cultivators, who carried on their

\* Before accepting as security property situated in Military Cantonments Revenue Officers must be careful to see that the hypothecation is duly registered in the Brigade Major's office, and receives the consent of the Commanding Officer  
C. O. S. B. R. May 25, 1847.

affairs much as they had always done, battling, to the best of their power, against the person entitled to receive their Jumma, and remaining for a long time ignorant of the essential change, which had been made in their position. When the rage for thus speculating in land was at its height, the Ceded and Conquered Provinces were annexed to the British Empire, a brief settlement was hastily made and the sale process inconsiderately introduced. A few intriguing characters about the public offices eagerly seized upon this opportunity for enriching themselves, and great confusion ensued. The evil at length forced itself on the consideration of the Government. The Board of Revenue frequently exposed the real state of the circumstances, and Mr. T. C. Robertson, the intelligent and energetic Judge and Magistrate of Cawnpore, so strongly represented\* the importance of the question, that a special commission was appointed under Reg. I. 1821, to remedy the evils that had occurred, and to reverse all fraudulent or unjust sales of this nature. The preamble of that Regulation exposes the magnitude of the evil it was intended to remedy. The powers entrusted to the Commission were subsequently enlarged by Regulation I. 1823. The special Commissioners were first selected men of tried ability, but in 1829 the already extensive powers of special Commissioners were still further enlarged, and were conferred by Section 10, Regulation I. on every Commissioner of Revenue, and very great diversity of practice then prevailed. Many changes subsequently took place in the arrangements for disposing of these suits. At length by Act III. 1835, the further entertainment of suits of this nature was stopped, but it is only within the last few years that the labours of the commission have been laboriously and painfully brought to a close. Simultaneously with these measures, others have been pursued under Regulation VII. 1822, and IX. 1833, and similar enactments for ascertaining the real rights possessed in the land and the liabilities of the proprietors.

92. The effect of these measures has naturally been to shake confidence in sales. Intending purchasers have before them not only the risk of suits in Court to set aside the sale on the numerous pleas of irregularities which are liable to occur, but also they remember the sweeping measure of 1821 for reversing such sales. They are aware

\* See this letter published in Revenue Appendix, No. 68, to the report of the House of Commons, dated August 16, 1832.

moreover of the strong repugnance to the sale process, which has arisen on the part of public Officers in consequence of its hardship, and they perceive that the minute record of rights, which has now been made, prevents them from exercising that large discretion in the purchased estate, which the absence of that record previously allowed.

93. The preceding brief retrospect is necessary to enable public Officers to understand the real difficulties which beset resort to the sale process. The law is still absolute and lays no restriction on the discretion of the Officers of the Government. The right of Government to hold the entire body of proprietors, and the entire estate, responsible for the amount of the whole Jumma, is declared in Section 10, Act I. 1841, to be indefeasible, whilst any sale conducted in the prescribed method would be complete and final. The mode of conducting a sale is fully set forth in Regulation I. 1845, which must be carefully studied by every person who resolves to act under it. The precautions to be observed are few and simple, so as to leave no excuse, if the sale be subsequently reversed in consequence of informality. It is of more consequence now to mention some of the circumstances which should influence a Collector in his determination regarding this process.

94. If the estate be the undivided property of one or more persons, and especially if they do not cultivate it themselves nor reside upon it, there can be no objection to the sale. If the estate has been previously acquired by sale at public auction, the re-sale may enable the old proprietors to recover their land. It may indeed be advisable, that sale should take place, in such cases, immediately that an arrear has occurred, under Section 2 of the Act, without having resort to any other process whatever; much expense is thus saved to the proprietor and unnecessary labour and delay are avoided. When the defaulter is an irremediably ruined man, it is better to sell at once in order to give a good title to the estate, and to free it from the burthens, which prevent its improvement so long as it remains in the hands of its then possessor, and the sooner, in such a case, the sale is effected the better. It may be that from original defect of title, or some other such cause, the proprietor finds himself unable to sell the estate by private contract, and is in fact desirous that it should pass from his hands by public sale for arrears. In such a case there can be no reason for delay. The default will of course be persisted in till the estate be sold, and there-

fore the sooner the estate is sold, the less will be the balance. An estate should never be put up to sale by public auction at the upset price of the arrear. All bids should be received, but, when the price bid is not sufficient to cover the balance, the estate should be ordinarily bought in for the Government. In such case the person and the other property of the defaulter are still liable for the balance, which may remain due after deducting the sum bid by the Government. If the defaulter be known to be possessed of much other property, the Collector may sell the estate for less than the balance, and immediately proceed against the other property.

95. When the estate belongs to a community of cultivating proprietors and especially when those proprietors are numerous, and supported by other proprietors of neighbouring estates, who are members of the same clan, great caution is necessary in proceeding to sale. It can scarcely happen but that in such a case some innocent persons would suffer with the guilty, and it may be, that indiscriminate resort to the process may arm the whole population against the Government, and lead to outrages which are greatly to be deprecated. No sale of an entire estate, under such circumstances, should be proposed, till the cause of the balance has been fully ascertained, every other means of realising it tried in vain, and the probable adaptation of the means to the desired end, ascertained. The case mentioned by the Sudder Board of Revenue in paragraphs 118 and 119, of their Circular Order, No. II., is perhaps the strongest in which sale is justifiable. It is "when sharers contrive to withhold the Government due, and endeavour, by establishing a character for violence and contumacy, to deter persons from accepting a lease, or coming forward to make offers for the purchase of the property." In this case, "it is reasonable to suppose that all the brotherhood are equally implicated," "and the express object of the sale is to repress their contumacious bearing." Here the measure is essentially punitive. The proprietors are to be divested of all their proprietary rights and reduced to the position of mere cultivators. Circumstances no doubt occur when such a course is deserved, as a punishment to the individuals, and a salutary warning to others. But to make a punishment effectual it must be certain. An abortive attempt to punish only weakens authority and exposes the governing power to contempt. The Collector should therefore be careful to proceed with that perfect temper and discrimination, which justifies the course he

purposes. He must show that the default is contumacious, and that all other methods of persuasion and coercion have failed. He should satisfy himself of the capability of the land to yield a rental, sufficient to defray the Jumma, supposing it to be properly cultivated, and then, in the event of the sale being concluded, he should exert himself with all the great power at his command to prevent outrage and put down forcible resistance to the law. When this is done, and the power of the laws is vindicated, it is of less consequence, whether or not loss accrues upon the estate. The great object is to prevent the people becoming gainers in the struggle, and obtaining their object of a forcible reduction of the Government demand in their own favour. The Collector will further bear in mind, that in order to effect this object, it is not merely necessary to be convinced in his own mind of the fact of the contumacy and of the necessity of punishing it. He must show the proof of it, on his recorded proceedings, and in his written representations. These only will enable him to justify his actions to the superiors whose sanction he solicits, and to the successor on whom the completion of his plan may probably devolve. The defaulters with whom he has to deal, accurately appreciate character, and will be cautious how they enter upon a contest with an antagonist, whose condemnation carries with it so much moral weight, as necessarily results from such a course.

96. The provisions of Sections 7 and 10, Act I. of 1841, enable the Collector to determine the position of all cultivators, who were formerly proprietors, and this duty should be promptly performed immediately after the sale, whether a portion only or the whole of the estate be sold, and whether the Government or a stranger be the purchaser. Much of the future peace and prosperity of the estate will depend on the careful performance of this duty. In performing it, the Collector is, of course, as in every other similar proceeding, bound to see that the just rights of the Government are not infringed by collusive proceedings between the parties more immediately concerned. It must also be remembered that the annulment and forfeiture of the entire proprietary right of every member of the coparcenary, which is declared by Section 10, Act I. 1841, to result from the sale of an estate, transfers to the purchaser all rights in the sayer to which the former proprietors were entitled. This transfer always takes place as regards the proprietors' share of the produce of fruit trees, or the right to the spontaneous products of the earth, but the power of collecting cesses of any

kind will depend on the circumstance of their having been recorded at the time of settlement as required by Section 9, Regulation IX. of 1825.

97. It has already been stated in paragraph 58, that an undivided puttee or portion of estate should not be bought in by the Government, when put up to sale for an arrear of revenue. If no bidders appear, the lot should be withdrawn, and it will then be for consideration, whether measures should be taken for enforcing payment of the demand from the entire estate.

98. The attention of the Government has, for some years, been much directed to the subject of sales of land for arrears of revenue. The sale advertisements published in the *Gazette* serve to keep the transaction in view during its progress, whilst periodical statements are furnished by the Board, giving all necessary information regarding sales that have been effected. The directions and the forms, which are required of the Collector by the Board, will be found in the Appendix, No. XI.

99. The estate on which the balance has occurred is primarily liable to sale for the Government revenue. It is hypothecated to the Government for the revenue assessed upon it, and, so long as it is in the hands of the owner, or of any person to whom the owner has voluntarily transferred it, must be sold in satisfaction of a balance due from it,\* before any other real property belonging to the Malgoozar, but if the demand be not satisfied by the sale of the estate, then any other landed property belonging to the Malgoozar may be brought to sale. If the estate be in the hands of a farmer, put in by Government, either on account of the recusance, or default of the proprietor, then the estate is no longer liable to sale for the default of the farmer, but the balance must be liquidated by the sale of the real property of the farmer or his security.

100. Provision is made in Act I. 1845, for the sale of estates†

\* See this question argued in paragraph 127, Circular Order, Sudder Board of Revenue, No. II.

† NOTE.—“Parcels of land, houses, orchards, in short all real property, not being a mehal or part of a mehal, are to be sold under Section 47, Regulation

other than those on which the arrear has accrued, as well as for the sale of estates in balance, but it must be remembered that the latter sales only convey, under Section 27, a fresh and complete title to the purchaser. In the former case\* it is only the rights and interests in the estate of the person who is concerned, which can be sold, and the purchaser succeeds to all the liabilities or incumbrances, which the former proprietor may have imposed.

101. Such are the duties of a Collector in realizing the Revenue due to the Government from the land. The Collector of land Revenue from his position is entrusted also with the collection of the Abkaree, or excise upon spirituous liquors and upon intoxicating drugs. Any revenue to be derived from these sources is, under Native Governments, considered a branch of the Sayer, and is collected from the Malgoosar with the Mal or land revenue. The British Government separated the one from the other and introduced a new system for managing the Abkaree.

102. In administering this department it is far from the duty of a Collector to aim at increasing the Government revenue, by encouraging the consumption of liquors or drugs. On the contrary, his object ought to be, by rigorously exacting the tax, to raise the price of the articles, and thus to diminish the consumption that would otherwise naturally take place. It is impossible to prevent the consumption, both because in moderation and under due control the consumption is not prejudicial, and because in the experience of all Governments, the smuggler under such circumstances baffles the excise Officers. The object should be to raise the tax to that height, which will most enhance the price, without offering to the smuggler a reward sufficiently high to induce him to run the risk of smuggling.

XXVII. 1803. *That section prescribes that such property shall be sold under the same rules as lands subject to the payment of Revenue, so far as those rules may be applicable. It will be necessary therefore to follow the same process with regard to them, modifying the statement of proposed sale so as to suit the nature of the case. Circular Order, Sudder Board of Revenue, August 3rd, 1847."*

\* See this distinction clearly set forth in Section 29, Regulation XI. 1822. Although the Regulation is repealed, the principles set forth in this Section are in force, and are implied in Act I. 1845.



103. The system for collecting the Abkaree Revenue will be found detailed in Regulation X. 1813 and VII. 1824, but it may be useful to add a few remarks on each branch of the Revenue.

104. The chief Articles taxed are the following :

Spirits manufactured after the Native method ;

Spirits manufactured after the European method ;

Taree or the juice of the palm tree (*Borassus Flabelliformis*) ;

Bhang or other intoxicating drug manufactured from the hemp plant (*Cannabis Sativa*) ;

Opium, in its solid form or in any of the liquid preparations, in which it is commonly used.

105. The main part of the Abkaree Revenue arises from the tax levied on spirits manufactured according to the Native method, and this may be effected in three methods, by the establishment of Sudder distilleries, by licensing separate shops for the manufacture and sale of spirits, or by farming out the right to collect these duties in a certain pergunnah or cluster of pergunnahs.

106. A Sudder distillery consists of a walled enclosure in the immediate neighbourhood of any large town, within which alone the manufacture of spirits according to the Native method is allowed for the supply of a tract of country, extending in a circle of four coss (8 miles), or such other distance as may be determined on. The liquor must not be stronger than 25 per cent. below London proof, and is liable to a fixed duty per gallon of 304 Sicca Weight, on being removed from the enclosure. The liquor is sold by licensed venders, who are bound to pay the still-head duty on the quantity of liquor for which the license is granted, and also to pay a certain sum per diem for the privilege of sale.

107. When there is no Sudder distillery, or in parts of the country beyond the reach of the Sudder distillery licenses are granted for the manufacture of spirits, in one or more stills of fixed dimensions, and for their sale at the same or any other place, on payment of a certain sum per diem.

108. When the duties in a pergunnah or a cluster of pergunnahs are

farmed, the farmer has full power to make with the distillers and sellers such arrangements as he may choose, but he is precluded from suffering any liquor to pass beyond the limits of his farm.

109. Spirits manufactured according to the European method are liable to a duty, and are not permitted to be moved or sold except under license, either certifying payment of the duty, or specifying that the despatch covered by the license is intended for exportation. These provisions have latterly become of importance in consequence of the establishment of manufactories of Rum, in connection with speculations in Sugar; such Rum being intended either for export or consumption in the country. The most important of the Circular Orders of the Sudder Board of Revenue, which have been issued on this subject will be found in the Appendix, No. XII.

110. The Taree or juice of the Palm Tree is liable to duty, in its fermented or unfermented state. The trees possess little value except for this product. Their number is easily ascertained, and the amount of duty they should yield calculated.

111. Bhang in its manufactured state is liable to a duty, but great care must be taken, that the fiscal measures for the collection of this duty be not allowed to impede the free cultivation of a plant, which is also most valuable for the hemp which it yields. It is only the sale of the manufactured article which is taxable, the law affords no impediment to the cultivation of the plant, or its storing, or the manufacture of the fibre.

112. It is very difficult to levy the duty on Opium, especially in those districts where it is grown. Opium can only be grown under authority from Government, and for the use of Government, so that all which is bought and consumed for a less price than that fixed by Government, must be smuggled. The Government price is of course, regulated by that which can be obtained at the sales in Calcutta for exportation to China, and is much higher than persons will give here for an article, that can be very easily smuggled. An experiment has lately been tried of selling some Opium at a price below that which can be obtained in Calcutta, but this could not be sanctioned to any great extent, for it is evidently the interest of the Government to carry all

the Opium they can raise to the market, where the highest price can be obtained. Care is necessary lest the too vigorous enforcement of the laws respecting the retail sale of Opium, become the cause of much oppression.

113. In order to enforce the Abkareelaws and protect this branch of the public revenue, the Collector is armed with extensive powers both to search for unlicensed stills and their produce, and also to punish all breaches of the law with fine or imprisonment. Balances are realizable from the defaulters or their sureties in the same manner as from farmers of land revenue or their sureties.

114. It is of importance that the Abkaree Revenue be so managed as to be kept subordinate to the maintenance of a good police, and the preservation of the public peace. Revocation of license and suppression of the shop should be made the penalty of all disorderly or riotous conduct, or of any thing tending to the disturbance of the public tranquillity.

115. In choosing between the different modes of managing the Abkaree, the Collector should bear in mind the great command he possesses over his district by means of his powerful establishments. Seasons of scarcity and difficulty, by raising the price of the articles from which spirituous liquors are distilled, or by diminishing the power of the people to purchase, must always greatly affect the Abkaree here, as it does the excise in all countries. Independently, however, of these natural causes of fluctuation in the revenue, great changes will also result from the mode of administration, as the personal character of the Collector cannot fail to affect greatly the administration of all branches of the revenue, entrusted to him. Farming the different kinds of Abkaree Revenue is the usual mode of administration, and, when the Collector is deficient in vigilance or determination, it is not improbable that combinations will occur amongst the farmers to lower the terms of their farms, to their own emolument and the loss of the Government. On this account the Collector should always keep himself apprised of the real value of the farms. He should know the number of stills and shops, the terms on which they are let, and the incidental payments, besides rent, that may under any denomination, be made to the farmer. He should also be prepared at any time to dispense with the farmer,

and take the management into his own hands. This can best be done through the Tuhseeldars, and the first step should be to cancel all outstanding licenses and to issue new ones, under his own seal and signature, rigorously enforcing the laws against all unlicensed distillers or venders, through the police, as well as through the revenue establishments.

116. A Collector can always form a tolerably correct idea of the administration of the Abkaree Department in his district, by comparing its state with that of other districts, or by comparing its present with its past state, or its state in one part of the district, with that in another. The Sudder Board of Revenue in 1842, called the attention of Collectors to this mode of treating the subject in a Circular, which will be found in the Appendix, No. XIII. This document is of use, not only in its bearing on this particular subject, but also as leading a public Officer to reflect on the value of the statistical materials, placed at his disposal by the late survey and settlement.

117. The Stamp Revenue is entirely one of European introduction. It was unknown in India before the commencement of the British Rule, and therefore should be cautiously introduced into all newly acquired territories. The paper becomes valuable according to the amount of the Stamp which it bears, and hence it is entrusted to the Collector for safe custody and disbursement, as though it were paper money. The Law regarding Stamps is all contained in Regulation X. 1829, which is clear and explicit.

118. The great objects to be aimed at in the Department of Stamps are, the safe custody and honest sale of the paper; entire freedom of sale and purchase, so as to prevent any monopoly and undue enhancement of the price; and the prevention of frauds on the revenue by the fabrication of Stamps or the second use of the same paper.

119. The safe custody and honest sale of the paper can only be secured by the same vigilance and care, which prevents all embezzlement of money. The great store of paper should be kept in the Treasury under the Collector's own key, and it should be given out for sale only to trustworthy venders, who can find security that they

will faithfully account for their receipts, and then only to such an extent as will be amply covered by their security.

120. In order to prevent an undue enhancement of price, it is necessary always to keep a sufficient stock of paper on hand, by timely indents upon the Superintendent in Calcutta, and also by establishing a sufficient number of venders in convenient positions, and as much as possible with conflicting interests, so as to prevent monopoly or extortion. If there is reason to suspect the existence of any combination amongst the venders unduly to raise the price, it may be advantageous to offer to sell paper wholesale from the Treasury direct, to the value of not less than 50 or 100 Rupees to each person, with a discount equal to the last year's average cost of collections.

121. It is not often that forgery of Stamp paper is attempted. The device and the water mark oppose obstacles to this, which are not easily overcome. But the native ink does not act chemically on the paper, and hence a common fraud is to wash out the old writing and to use the paper a second time. Sometimes also it has been the practice in the Civil Courts to allow two papers of small value to be filed instead of one of larger value; only one of the two pieces is written upon, the other is filed blank, and at some future period is withdrawn from the record, and sold for use a second time.

122. In suits adjusted in the Civil Courts by Razeenamah, it is usual to return the whole or part of the value of the plaint, and advantage has been taken of this practice to pass off suspicious paper by instituting a fictitious suit, with the petition drawn on a washed Stamp, and afterwards by filling a Razeenamah, obtaining payment in money of the value of the Stamp. Means\* have been adopted to check or to prevent all these frauds, but none will be effectual, if vigilance be relaxed, on the part of the Officer who has charge of this branch of the revenue. He must ever be on the watch against the renewal of old modes of fraud, or the practice of new modes.

123. The powers, granted to Collectors of Land Revenue under Section 15, Regulation X. 1829, to investigate and decide all cases of

\* See Circular Orders of the Sudder Dewanny Adawlut, dated August 2, 1839, and January 16, and May 29, 1840, and No. 981, dated May 25, 1843.

penalty, attaching to the neglect of parties to execute deeds on paper of the prescribed value, are exercised under the control of the Superintendent of Stamps, and the Board of Customs, Salt and Opium, by orders of Government, dated April 26, 1843, circulated by the Sudder Board of Revenue, on December 1, 1843.

124. Such are the powers with which the Legislature invests the Collector for the realization of the Government revenue. But as it is not impossible that, from want of due deliberation or care, the provisions of the law may have been overlooked and illegal proceedings adopted, provision has been made for empowering any individual who considers himself aggrieved, to state his grievance, and obtain a deliberate review of the case. This is done by suit in Civil Court, before which all cases may be brought, those in which the Government is concerned,\* as well as others. The Governor-General in Council was originally† the chief Appellate Court, or Sudder Dewanny Adawlut, and the provision was then only a device for obtaining a careful review of an action, by the same authority which originally performed it. Now, the judicial authority is lodged in distinct hands and entrusted to Judges specially selected for the purpose, and it sometimes happens, that Acts deliberately performed by the highest authority in the state, are submitted to the revision of very subordinate Judicial Officers. Collectors are liable to be sued for any of their actions and it rests with the Board, subject to the final decision of the Government, to determine whether the defence shall be conducted at the risk of the individual or the expense of the Government. This is an important safeguard against error, but no Government Officer should venture on an equivocal course of action, or omit any precaution or enquiry, trusting that, if he errs, he will be set right by the Civil Court. There are few cases, where the decision of the Civil Court is justly against the Government Officer, in which a severe censure is not thereby conveyed upon the defeated party. Great favor is shown to the Government officer in the case of sales, by the provision in Section 24, Act I. 1845, which prevents the plaintiff from bringing forward any plea, which he had not previously urged in appeal to the Revenue authorities. It is impossible but that the Collector had the case as fully before him as the Judge can have, and there is no reason why his

\* See Section 7, Regulation II. 1803.

† See Section 2, Regulation VI. 1793, and preamble to Regulation II, 1801.

conclusions should be otherwise than right. Both administer the same laws and are bound by the same rules, and should ordinarily arrive at the same conclusions. The rules for the conduct of suits prescribed by the Sudder Board of Revenue will be found in the Appendix, No. XIV.

125. In order to aid the Collector in the conduct of such suits, he is allowed the assistance\* of the ablest Vakeel or pleader in the Court. He selects† the person he prefers, who is appointed by the Government on his recommendation through the superior Revenue authorities, and who receives a small salary as a retaining fee in any cases which may arise. The fees calculated at the rate given in Section 25, Regulation XXVII. 1814, should be punctually paid, for which facility is afforded by a direction of the Court of Sudder Dewanny Adawlut to the effect that, when a case is decided in which the Government is a party, a note shall be added to the Judge's order specifying the amount due to the Government pleader. The amount thus notified should be paid immediately by the Collector, and recovered from any party against whom it may be ultimately chargeable.

126. The Vakeel of Government is the proper channel through whom the Collector should realize all sums, which are recoverable through the Civil Courts, whether they be costs of suits in this country or before the Queen in Council in England, and whether they have reference to suits in which the Government was a party, or in which the interests of the Government are, as it were accidentally involved, such, for instance, as suits before the Queen in Council in England, where the Honorable the Court of Directors have advanced the costs for both parties, or such as sums recoverable in pauper suits, for the value of Stamps charged upon the defeated opponents of the pauper.

\* See Section 37, Regulation XXVII. 1814.

† See Section 4, Regulation XIII. 1829, and orders of Government, dated April, 25, 1838, circulated by Sudder Board of Revenue, on May 18, 1838.

SECTION III.—*The Custody of the Records and the Registration of Landed Property.*

127. The Collector's Record Office was formed by Regulation XXIII. 1808, with a view to "the future security of the dues of Government, and of rights and property of individuals." It was designed for the careful preservation of "all accounts and papers regarding the assessment, the allotment of the Revenue on shares of estates that may be divided, as well as all other documents in any respect relating to the public demand upon the land."

128. The Office was to be superintended by two Natives, the importance of whose functions was at first marked by a declaration, that they were to be appointed by the Governor-General in Council, and that they were not removable, but for misconduct proved to his satisfaction. This, however, has now been altered, and the Native Record Keeper (Moohafiz Duftur) is appointed and removed in the same way as any native officer drawing 10 Rs. or upwards, as already explained in paragraph 17.

129. In order to defray the expenses attendant on the maintenance of the Record Office, authority is conferred by Sec. 9 for levying fees on the division or union of Estates, or on their transfer by deed of sale, or gift or otherwise. These fees are fixed at the rate of one quarter or four annas per cent. on the annual Jumma of Estates paying revenue to Government, and two and a half per cent., on the annual produce of lands exempt from revenue. The payment is compulsory, and may be enforced by the same process as for arrears of Land Revenue due to Government. It is held that fees are not leviable under this Regulation upon succession to Estates by Inheritance, nor on the election of a new lumbaridar, nor on the imperfect partition of Estates, described hereafter in para. 169, nor on transfers of subordinate properties. They are leviable on all transfers or divisions (Butwarrahs) or unions of Estates (Mehals), whether by act of the parties or orders of the Civil Courts.

130. As the Office, thus constituted, is designed for the good of the community at large, it is of importance, that all the arrangements regarding it, should be such as to afford the freest access to the documents it contains, which may be consistent with their safe custody.



The arrangements made with this view by the Sudder Board of Revenue will be found in the Appendix No. XV.

131. The systematic arrangement of the Collector's records has lately engaged much attention. The last settlement, and the survey on which it was based, have greatly facilitated the attainment of this very important end. The system, on which the records have been arranged, is uniform throughout the North Western Provinces, and admits of easy explanation.

132. It is supposed that the local divisions of the district have been arranged as prescribed in the Resolution of Government, dated October 30th, 1837, (v. Appendix No. VI. to Directions for Settlement Officers) and that the pergunnah lists have been drawn up according to paragraph 45 of the above treatise.

133. A separate folio book should then be formed for each pergunnah and in this book a distinct sheet should be allotted to each mouzah. The headings of each sheet should correspond as nearly as may be with the form given in Appendix No. XVI. but no such head as miscellaneous should be allowed. Every case regarding the mouzah should be referred to one or other distinct head, so that the nature of all cases regarding the mouzah may be shown. The entry in the column under each head should give simply the date of the final order of the case, and this should be entered in, as the case is placed in the Record Office. These lists will form the general indexes.

134. The best mode of explaining the arrangement of the records will be to suppose the Office in the greatest possible confusion, and to detail the steps necessary to bring it into order. Let it be supposed, that the documents in loose sheets, unconnected with each other, are found thrown together in large chests. Many such chests full were found in Collector's Offices, when attention was first turned to the subject.

135. Papers which form part of the same case or proceedings (misl) should first be brought together. These misls may be more or less perfect, but whenever they are such as to be intelligible and to throw any light on the affairs of the mouzah, the leaves which compose them

should be numbered according to date on the outer corner of each leaf, and should be united by a thread, and have an index on a separate sheet attached to them. This index should show prominently the name of the mouzah, the nature of the case, corresponding with some head of the General Index and the date of the final order. It should also give the designation and dates of the papers composing the misl, each entry being marked with a number corresponding with that borne on the outer corner of the leaves of the paper. The lists should be totalled and closed, so as to prevent future additions. When the misl regards two or more mouzahs, as in the case of a Boundary dispute, or Talookah, it should be recorded under the name of the most prominent mouzah, but a note of reference (*jakur*) should be put up with the bundles of misls of the other mouzahs, and corresponding entries should be made in their fly and general indexes.

136. The misls, regarding the same mouzah should then be brought together, and arranged according to dates in an open fly index, bearing the name of the mouzah. At the same time the date on which each case was disposed of, should be entered in the sheet of the general index allotted to the mouzah, under its appropriate head. It will be observed that there is an essential difference in construction between the fly index and the general index.\* In the former the entries show both the

\* "2nd. It is commonly supposed that the Fly Index is a mere transcript of the entries in the general Pergunnah Register, relating to the mouzah, with the bundle of which it is placed; but such is not the case. The object of the Fly Index is to arrange the misls of each bundle in a new form, not with reference to the matter they contain, but so as to prevent the abstraction of any one misl or the papers of any misl. The misls should therefore be numbered consecutively according to the date of the final order. The Fly Index should show the misls arranged as they are received by the Record Keeper, with the number borne by each, a notice of the head of the general Pergunnah Register to which it refers, the date and the total numbers of papers in the misl. As each new misl is placed in the Record Office, an entry will be made in the Pergunnah Register under the proper head, and a fresh entry at the foot of the open Fly Index recording the above facts. The entries in the Pergunnah Register are according to heads and in the Fly Index consecutively according to chronological order.

"3rd. It may not be advisable now to order the reconstruction of all the Fly Indexes, but there seems to be no difficulty in closing all the present erroneously constructed Fly Indexes, by a brief entry of the total of the misls which they include and in opening new Indexes in the correct Form.

subject and date, and are made consecutively according to the date of the final order, but in the latter they shew only the date and are made under heads, which indicate the subject.

137. The misls of each mouzah with their fly index, should be tied together, and as many misls as can conveniently be kept together should be bound up in a white cloth, on the outside of which should be legibly written the pergunnah and the letters of the alphabet, under which the mouzahs contained in the bundle (bustah) fall.

138. These bundles should then be arranged in alphabetical order on racks or shelves of suitable size, one or more of which should be appropriated to each pergunnah, and the name of the pergunnah should be shown in large letters on some conspicuous part of the shelf or rack.

139. It will thus be seen that the arrangement of the records is according to locality. In order to find any required document it is only necessary to know the mouzah to which it has reference, and the pergunnah in which the mouzah is situate, the date of the document or nature of the case being secondary considerations. In the Civil Courts the arrangement is necessarily chronological according to the date of the decree, but as by Section 11, Regulation III. 1803, copies of all decrees regarding Landed Property must be lodged in the Collector's Record Office, it is evident that the latter contains the local index to all such decrees of the Civil Courts.

140. The Vernacular Proceedings generally contain a reference to any English Correspondence, which has passed regarding a mouzah; but it would also be convenient to have a column in the general index, which should shew the dates of letters which have been written or received, connected with its affairs. These indexes would then afford a clue to all recorded facts and opinions regarding every mouzah in the district.

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"4th. Two specimens are added of the correct Form of Fly Index, one of which is supposed to have been rightly compiled from the commencement, and the other shows how an erroneous Form which is now prevalent may be corrected, and in future rightly carried on." Circular Order, Sudder Board of Revenue, dated January 11th, 1848.

141. As it has been directed in para. 13, that the classification of cases under investigation in the Office, should correspond with the heads of the general index, the deciding Officer will have the opportunity, as the cases pass under his review, of correcting any error of classification, which may have been committed in the first instance. Adequate security is thus afforded for the uniform and correct entry of all cases under their proper headings.

142. The Collector's office becomes the depository of the records of the Tuhseeldars, Canoongoes, and Putwarrees, regarding each of which some observations are necessary.

143. The chief duty of the Tuhseeldar is to make the collections, and to keep the accounts of that part of the district entrusted to his charge. Forms have been prescribed for his guidance in this duty, but they will come more appropriately under consideration in a future section of this treatise, when the Collector will be considered as the Accountant and Treasurer, of the district.

144. The Tuhseeldar is also the local referee in many judicial cases which come before the Collector. In summary suits his functions in this capacity are specially recognized by Section 13, Regulation VIII. 1831. In case of default, his report also becomes the ground-work of future proceedings. In questions regarding Registration of Landed Property, regarding mesne profits, regarding boundary disputes, and many others of a similar nature having reference to land, which come before the Collector, the Tuhseeldar is the instrument through whom the local investigation is made. But he possesses no power to decide, and hence all his enquiries are thrown into the shape of reports, on each of which the final order of the Collector or of one of his subordinates is passed, and the cases subsequently take their place in the Collector's Record Office, according to the mouzah to which they relate and the date of the final order. The Tuhseeldar is not required to keep duplicates of such proceedings, but he generally does so for his own satisfaction,\* and it is very desirable that such should be the case.

\* The Tuhseeldar is authorized by Circular Order Sudder Board of Revenue, dated September 2nd, 1812, to give authenticated copies of extracts from the *mal-goozaree* or other registers, but not of miscellaneous papers of other descriptions.

145. The Canoongoe's duties are enumerated in Section VII. Regulation IV. 1808. The most important of those which he now performs, are the following :

I. To keep a duplicate set of the most important papers, regarding the accounts which are made out at the Tuhseeldaree.

II. To countersign all accounts kept by the pergunnah revenue officers, including receipts for land revenue furnished to parties.

III. To receive, examine and arrange the Putwarree's papers and to bring to the notice of the Tuhseeldar any irregularities there may be.

The old Canoongoe Records are very valuable, especially those of a date prior to British rule. They should be preserved with great care. Now that a complete system of Record and Registration has been organized in the Collector's Office, the chief value of the Canoongoe's Office consists in the check which it affords over the Pergunnah Accounts and Returns. There are no longer any distinct papers kept by this officer which require separate record, but many papers with his signature will be found in all the proceedings.

146. The Canoongoe should be familiar with the principles, and details of all the systems of returns and records in the district, and is the official exponent of every thing regarding the Landed Property, which should be noticed in such records. The Canoongoe's seal and signature are considered the most trust-worthy attestation to private deeds and agreements, regarding Landed Property situate in the pergunnah.

147. The Putwarree is the village registrar and accountant. He attests all written engagements entered into between the proprietor and cultivators, and records all arrangements regarding land between coparceners in a joint estate. As every entry in the village account affects the rights and interests of some cultivator or proprietor in the village, the Putwarree's papers are most important documents. The Sudder Board of Revenue have, with much labour and care, matured the system of village accounts enjoined by Sections 12 and 13, Regulation IX. 1833, and this system cannot be better explained than in their own words, which will be found in the Appendix No. XVII. The penalty for the non-delivery of these accounts under Sections 14 and 15, Regulation IX. of 1833 is severe, for it prevents the proprietors who have failed to deliver them from bringing suit, "in any Court of

Justice for an arrear of rent or the breach of any engagement that may have been contracted by any ryot or tenant." It hence became necessary for the Civil Courts to be apprised, when under the Sudder Board of Revenue's rules the proprietors of land became liable to these penalties. As the settlement progressed, intimation was from time to time given by public notification in the *Gazette* of the introduction of the rules, but as the settlements are now completed, the rules are universally prevalent.

148. The Putwarree's papers, as they are annually furnished, should be deposited with the other records regarding the mouzah on the proper shelf, and the necessary entry should be made in the general index.

149. Care will be requisite to maintain the proper arrangement of the records, when they have once been put in order. The state of a Record Office and the efficiency of the Record Keeper are easily ascertained. It is only necessary to call for the general indexes, to open them at random, to lay the hand upon the entry regarding any particular misl, and then to observe the time occupied in its production, and the means by which it is found. In a well regulated office, only a few minutes should be occupied in producing the required papers. Rules should be prescribed for the delivery of the completed misls to the Record Office, and the deposit of them by the Record Keeper in their appropriate place. It might be a rule that on each Saturday the Serishtadar should make over to the Record Keeper the misls, disposed of in the week immediately preceding that just expired, and that these should always be placed in their proper shelves in the course of the following week. Arrears ought never to be allowed to accumulate, and that they do not accumulate, can always be ascertained by demanding from the Serishtadar the file of any class of suits, by observing the date of decision of any late case and the date of delivery to the Record Keeper, and by then seeing whether it has been properly placed in the Record Office. When the Record Keeper has once given his receipt for it, he becomes entirely responsible for its safe custody, if the precautions enjoined by the Sudder Board of Revenue and mentioned in para. 130, are duly observed.

150. In order then to satisfy oneself of the efficient state of a Re-

cord Office, it will be necessary to ascertain, that the records are rightly arranged, and can be quickly produced ; that they are placed up to the latest date required by the standing rules of the Office, and entered in the indexes ; that the fly indexes for each mouzah are properly kept up ; and that the misls themselves are rightly compiled, the papers being properly numbered and enumerated in the list, and the list closed.

The last named operation should be done in the Serishtadar's Office, before delivery to the Record Keeper, and that officer should refuse to receive the msl till it has been thus made up.

151. The registers of Landed property, which the Collector is required by Regulation XLII. 1803 to keep up, constitute an important part of his records, and their importance is so great that they require distinct mention.

152. It must be remembered that when Regulation XLII. 1803 was enacted, the revenue system of these provinces was different in many essential particulars from what it now is. The early settlements in these provinces were made, very much as those in Bengal, without minute enquiry into the extent or capabilities of the several estates, or into the nature of the rights possessed by the persons with whom the settlements were made. Since then, under the provisions of Regulations VII. 1822 and IX. 1833, a minute enquiry has been made into every circumstance connected with Landed Property, and a complete record has been compiled of every fact, so far as it could be ascertained. Hence not only can a far more perfect system of registration be enforced now than formerly, but it also follows, that some of the terms used in the Regulation are not precisely applicable to the present state of things. The Regulation is not a legislative enactment, affecting rights, but it is an administrative rule of practice prescribing a certain course of conduct and is therefore to be taken in its spirit rather than with a precise regard to its letter.

153. ' In considering the subject it will be unnecessary to advert at present to that portion which regards lakheraj or rent-free estates. All tenures of this kind have now been investigated and decided. Those which were considered invalid have been resumed, assessed, and brought on the rent roll. Those which were declared valid have been released, either for the lives of the present incumbents, or in perpetuity. Provi-

sion has been made for bringing life tenures on the rent roll as they fall in. The rule therefore for the periodical registry of lands held exempt from payment of revenue, which are contained in the concluding Sections of Regulation XXXI. and XXXVI. 1803, are superseded. One register of all such lands exceeding in extent 10 booghas should be made, and should remain as a permanent record in the office. The chief object of this register and of the certificates of tenure, given to the holders of the land, is to confirm the titles, and save the owners from the vexation and annoyance of future enquiry. In order that this may be the better understood, the form of registry and the correspondence connected with its establishment are given in the Appendix No. XVIII. When it becomes necessary to establish a system of registration, for successions and transfers of lakheraj, as well as of Khalisah Mouzals, this register will form the basis of the arrangement.

154. As regards land paying revenue to Government, it is essential for the security of the Government revenue, as well as for the maintenance of private rights of property in the land, that a complete system of registration be devised, and that the registers be maintained with accuracy.

155. In Regulation XLII. 1803, instructions are given for the maintenance of two sets of registers, one set, to which reference is made in Sections 2 to 29, is generally known as the malgoozaree register, and the other, treated of in Sections 30 to 39, is there called the pergunnah register. The latter set of registers is of later origin than the former, for in Bengal and Benares, the malgoozaree registers were instituted by Regulation XLVIII. 1793 and XIX. 1795, whilst the pergunnah registers were opened under Regulation VIII. 1800. In the code of 1803 for the ceded and conquered provinces, the rules for both are contained in the same Regulation.

156. The malgoozaree registers were to be arranged entirely with reference to the mehals or estates of proprietors, without any reference to the local divisions into pergunnahs, tuppahs or turufs. The pergunnah registers were to be arranged with primary reference to the local sub-divisions of pergunnahs, tuppahs, turufs, &c., under which were to be shown the whole mehals or the portions of mehals comprised in such local sub-divisions of the District. These principles of arrange-



ment evidently had reference to a settlement, where the jumma had frequently been fixed upon mehals containing many mouzahs or villages situate in the same or different pergunnahs, without any specification of the jumma to be demanded from each mouzah. It also had reference to a period when no complete survey of the country had been made, and consequently when the position of villages and the limits of pergunnahs were very imperfectly known.

157. In both these respects the present state of things is widely different. The mouzahs have been measured and grouped into compact pergunnahs. In general, separate engagements were taken at the time of settlement for each mouzah,\* or portion of a mouzah, but in some cases several mouzahs or parts of mouzahs were formed into one mehalorestate, as defined in Section 2, Regulation XLII. 1803, a single engagement having been taken for all as one. Even then however the jumma of each mouzah was generally fixed and specified either in the engagement, or in the settlement proceedings. The exceptions to this course of proceeding are so few, that the character of the settlement, as being mouzahwar, remains unaffected.

158. The principle then of registration will be maintained, if the malgoozaree register be made to show the mehals in each pergunnah or Tuhseclardaree arranged together according as they belong to the same proprietor or body of proprietors, and if the pergunnah register be made to show the mouzahs as they stand, grouped into pergunnahs without reference to the distribution into mehals. In official parlance the malgoozaree register will be mehalwar, and the pergunnah register, mouzahwar, i. e. in the former the land will be shown according as it belongs to each proprietor, or body of proprietors, and in the latter according as it lies in each mouzah or village, or, as it may be more correctly expressed, in each township.

159. The Regulation contemplated the formation of new and complete registers every fifth year, and the maintenance of registers of intermediate mutations from which the quinquennial registers were to be compiled. The malgoozaree registers both quinquennial and intermediate were to be kept in English and Persian; the pergunnah

\* For the definitions of mouzah and mehal, see *Directions for Settlement Officers* paragraphs 5 and 6.

registers in Persian only. In practice these provisions have been greatly neglected. Quinquennial registers were not always formed, and where they were once formed, they had seldom been renewed. Accurate registers in the prescribed form seldom exist, though all the materials for them are at hand, and most of the substantial objects contemplated by the Regulation are attained. The essential principle in this scheme is, that correct registers should be periodically formed at stated intervals, and that there should be an accurate record made of all changes which intermediately occur. The length of the interval and the form of the intermediate register are minor considerations.

160. It will not be difficult by a few immaterial alterations to combine with the objects contemplated by the Regulation, several others of direct practical benefit, which will moreover facilitate the preparation and ensure the maintenance of the registers.

161. The malgoozaree register is designed to show who are the persons responsible to Government for the payment of the revenue as proprietors, and for what amount of revenue from what lands they are responsible. It has already been remarked (para. 65) that process should be issued, and that the collections should be made *mohalwar* and not *mouzahwar*, i. e. the payments due from one proprietor or body of proprietors should be demanded as one sum, and separate demands should not be made for the *jumma* fixed on each *mouzah*. If a fresh malgoozaree register be prepared at the commencement of each year, it may show how many items of demand can thus be thrown together, at the same time that it fully answers the other objects for which it is designed. It will become the guide to the *Tuhseeldar* in making his demand, and keeping his accounts. Its annual requisition, and the practical use to which it is put, will ensure its punctual maintenance. The form of this register, with directions for its preparation, will be found in the Appendix No. XIX.

162. The register should be prepared by the *Tuhseeldar*, when he makes up his accounts for the collection of the revenue of the ensuing year. All changes in the disposition of property during the year, should be notified by the Collector to the *Tuhseeldar*, and should be shown in the following year's register, where each change must be supported by a reference to the Collector's order which notifies it. No register of

intermediate mutations will be necessary. If on coming to compile the register at the commencement of the year, the Tahseeldar finds that some changes have taken place, which have not been notified to him, it will be his duty then to report them and to await orders, retaining in the register the old entry with a note of his report.

163. The alterations, which may take place in this register, are the result of some of the most important functions of a Collector and require distinct mention. Some of them affect the constitution of the mehal and consist of the union or division of estates, others affect the names of the proprietors and are called *Kharij dakhil* cases, and others affect the jummah of mouzahs, and consist in bringing new mouzahs on the rent roll, striking old mouzahs off the rent roll, and in altering the jummah of mouzahs. These several classes of cases will be considered separately.

I.—Union of Estates.

II.—Division of Estates (butwarrahs).

III.—Changes of proprietors (*kharij dakhil* cases).

IV.—Bringing mouzahs on rent roll.

V.—Removal of mouzahs from rent roll.

VI.—Alteration of the jummah of mouzahs.

164.—I. *The Union of Estates.* Section 6, Regulation XIX. 1814 provides for the formal performance of this act, which can only be completely done in cases, where the several lands to be united were formerly part of one *Zemindarree*, and on special application of the owner. It involves also the payment of a fee of  $\frac{1}{4}$  per cent. on the jummah of the united mehal. Its effect would be so to unite the lands, that they could only be dissevered by a fresh partition and new allotment of jummah, having no reference to the old allotment. This proceeding is seldom adopted, but cases are conceivable in which such union may be desired.

165. The grouping together of several mehals belonging to the same proprietor or body of proprietors, which is to be effected in the register (vide paragraph 161) may be made without these formalities, and is calculated to promote the convenience both of the officers of Government, and of the proprietors of the land. In cases of default,

succession, &c. it lessens the number of processes which the former have to issue, and which the latter have to receive, and thereby lessens the trouble of the former, and reduces the charges on the latter. If, however, the proprietor for any reason object, the grouping cannot take place. The separation of the jummah on the several mehals, so grouped together, remains complete. If the proprietor should wish to pay up the jummah first on any particular mouzahs he can always do so, by specifying in the urz-irsal the name of the mouzah, to which it is to be credited, and in that event the Collector could only proceed in the first place against the mouzah on which the balance was left due (*vide* para. 99). Without such specification the payment would be credited to the whole mehal, and, in the event of default and sale by public auction, the Collector should, in conformity with Section 14, Act I. 1845, put up first to sale that mouzah which stands first on his register, and then proceed to sell the next, till the whole balance is realized; supposing always that resort to sale is the mode of proceeding, which is suitable to the case, and which has been sanctioned by the proper authority.

166. There is reason to believe that, when all the features of this arrangement are understood, there will be every disposition on the part of the proprietors, as well as of the Government Officers, to throw together different mehals as much as possible. Where the different properties lie in separate Tuhseeldarees they cannot be grouped together unless all the mehals be made Huzoorce in the proper sense of that term as used in Section 9, Regulation XXVII. 1803, i. e. unless the proprietor be allowed to pay in his jummah direct to the Sudder Treasury. No proprietor can claim of right to be made Huzoorce. Such an arrangement however possesses many advantages. It is often a great convenience to the malgoozar, and lessens the correspondence between the Collector and the Tuhseeldar, as well as the risk of cash remittances from the Tuhseeldaree to the Treasury. It can always be effected with the approval of the Sudder Board of Revenue, but its continuance should be made dependant on the punctual payment of the revenue.

167. II. *The Division of Estates (Butwarrahs.)* The nature and constitution of coparcenary estates, or those, in which several persons possess heritable and transferable properties of the same kind, have been explained in paragraphs 84-97 of the directions for Settlement

Officers, and the mode in which the joint responsibility of the co-parceners in such estates, is to be enforced in the realization of the Government Revenue has been shown in paras. 54-58 of this treatise. The law at the same time has provided\* that all co-parceners or bodies of co-parceners, who wish to free themselves from this joint responsibility, and to become sole possessors of their own property, should have the power of claiming the separation of their portion of the estate, and its formation into a distinct estate or mehal. If the extent of their portion is disputed by the other co-parceners, they must establish in a Civil Court their right to what they claim, before it can be separated off from the rest. But if there is no question as to the extent of their portion, the Collector is bound on their requisition to make the separation. If the extent of the portion has been fixed by the decree of a

\* The course of legislation regarding the division of estates shows, that the Government were quite sensible of the dangers to which private rights might be exposed from the well known principle, that joint proprietors were "considered jointly, and severally responsible for the payment of the public revenue assessed upon the estates," and that the Government also recognized, as the safe guard against this danger, the power possessed by proprietors in a joint estate, "at any time to obtain a division, and separation of their respective shares of the lands, whenever they may deem it conducive to their interest to have recourse to that measure."

See Section 3, Regulation XVII. 1805.

See Preamble of Regulation XVII. 1805.

This was provided for by Section 31, Regulation XXVI. 1803, which declared that, "when the proprietor of a joint undivided estate is desirous to have separate possession of his share, the Collector shall immediately proceed to make the division of the joint property."

The temporary and partial forgetfulness of this principle, which caused the enactment of Regulation VI. 1807 to prevent the formation of estates paying less than Rs. 1,000 or 500 jumrah annually only led to its more distinct and perfect recognition by Regulation V. 1810, which rescinded Regulation VI. 1807, and declared that the restriction "laid on the partition of small estates had been the cause of considerable injury to numbers of individual sharers, thereby inducing a sacrifice of private rights, which the degree of public inconvenience, arising from the minute division of Landed Property, does not appear of sufficient magnitude to justify or require."

Regulation XIX. of 1814, re-enacted with some modifications the former laws, and maintained the obligation on the Collector to divide the estate on application from one or more of the joint proprietors provided that there were no disputes regarding the shares. But it left untouched the provisions of Regulation IX. 1811 which afford peculiar facilities for the separation of properties in pulledarce estates on the ground that "the interest and welfare of the landholders require that the division of portions of estates should be easily effected."

Civil Court, or declared and defined by the proceeding of a Settlement Officer, and possession given accordingly, the Collector is bound on demand to make the separation, unless transactions subsequent to the date of the decision have altered the position of the parties, so as to render necessary a fresh judicial decision to rule the point in dispute.

168. This entire separation of the parts of an estate from each other and their formation into distinct estates is called the division\* of estates (*Butwarrah*) and is enforced under the provisions† of Regulation IX. 1811, or Regulation XIX. 1814.

\* *Vide* Sec. 3, Regulation XIX. 1814. The Sudder Board of Revenue in their Circular Order of July 10, 1846, para 5, have called the two degrees of partition "*Butwarrahs* under Reg. XXX. 1814," and "partitions at the request of the parties." The terms "complete division" and "imperfect partition" are here used as the equivalents of those terms. Under the powers now vested in Collectors, by Reg. VII. 1822, they can enforce the "inferior partition" as well as the "complete division," but any person can claim the latter in preference to the former, under the terms of Reg. XIX. 1814.

† "The principal difference between the Special Rules in Regulation IX. 1811, for facilitating the division of Landed Property in Benares and the Upper Provinces and the general provisions in Reg. XIX. 1814, for the partition of estates paying revenue to Government, consists in the more ready means of obtaining an allotment of the public assessment. Under Section 8, Regulation XIX. 1814, the public revenue must be assessed on each portion of the divided estate according to the actual rent produced; and in due proportion to the produce, and assessment of the entire estate, at the time of the division. But under Sections 2 and 5 of Reg. IX. 1811, one or more villages, belonging to a putteedar, or sharer of a joint estate, or any defined share of an undivided estate, in the actual possession of a joint sharer, may be separated from the general estate, on a measurement of the lands comprised in the separable portion, and an adjustment of the assessment is to be made by deducting from the gross produce 15 or 20 per cent. for the expense of management, and income of the proprietor; provided that no objection to the fairness of this mode of adjustment be offered by the other sharers; and that the quantity of land in actual cultivation, in the portion of the estate proposed to be separated, be not less than five-sixths of the land capable of tillage. Section 6 of Regulation IX. 1811, also contains a farther provision for an allotment of the public jummah by the whole of the occupant sharers of an undivided estate, on a statement to be delivered by themselves, subject to the examination of the Collector and the approbation of the Board of Commissioners." *Harington's Analysis*, vol. 2, page 481. Since the late settlement proceedings have afforded full information regarding the value of every portion of an estate, partition has been so greatly facilitated, that this distinction has lost much of its importance.

169. In those co-parcenary estates, in which the whole or part of the land is held and managed in common by all the community, an imperfect partition often takes place, by which the whole of the common land is divided, and allotted to the several co-parceners, and each allotment of land is assessed with its proper share of the Government demand upon the whole estate, but still the mehal remains undivided and the joint responsibility is maintained. Under this process the estate ceases to be zumeendaree or imperfect putteedaree, and becomes putteedaree. This kind of partition is in fact often what the co-parceners require, when they apply for Butwarrah. The distinction should be explained to them, and if they prefer the imperfect partition, the complete division need not be effected, whether the proceeding be directed by the Civil Court, or carried out on application of the parties.

170. The advantages of the imperfect partition are, that it holds the co-parcenary community together, and thus promotes self-Government, that it preserves to them the right of pre-emption conferred by Section 4, Act I. 1841, and that by decreasing the village expenses, it enables them more economically to manage the estate. Its disadvantage is that by leaving the ultimate joint responsibility untouched, the industrious may suffer for the neglect of the idle members of the community. When the question is rightly understood, the members of an old community, who are not openly at variance with each other, will seldom desire the complete division into separate estates, but will prefer the imperfect partition of properties. But where strangers have obtruded themselves into the village, or dissensions are high in the community, complete division will be preferable.

171. It is evident that the course to be followed, and the principles to be observed, whether in the complete division of an estate, or the imperfect partition of properties, are the same. The separate portions of the estate are to be in conformity with the rights possessed by the parties, and the distribution of the Government demand over the several portions is to be equable. In the former case however greater caution is necessary than in the latter, because as the joint responsibility of the co-parceners is dissolved, the interests of the Government are concerned in providing that the distribution be equable. Collusive and unfair divisions, by burthoning one portion of the estate with an excessive demand, would cause a loss to the Government of part of its just

revenue. Hence under Section 25, Regulation XIX. 1814, although the Board of Revenue is authorized to confirm such divisions, the power is reserved to the Government within ten years from the date of such confirmation, to annul the division and to order a new division, "if it be proved that "the jummah was fraudulently or erroneously apportioned."

172. Instances have occurred, in which mehals have become irregularly divided by an erroneous proceeding in the Collector's Office, without any regular legal enquiry or reference to the superior authority. In such cases it has been ruled, on the precedent in the case of the Collector of Tipperah and Amcenooddeen, Appellant, versus Kishore-ram Doss, Defendant, decided by the Court of Sudder Dewanny Adawlut on June 5th, 1811, and published in page 331, vol. I. of the Reports, that the owners of the separate portions were not jointly responsible for arrears that occurred prior to the discovery of the error, but that the irregular division was in itself null and void, and that a new division might then be made under the law applicable to the case.

173. The mode of making, either the complete division or the imperfect partition of a co-parcenary estate, will vary according to the nature of the tenure.

174. In zumeendaree estates, i. e., "in joint estates held in common tenancy, where all the sharers have a common right and interest in the whole of the estate without any separate title to distinct lands, forming part of the estate,"\* the rules laid down in Sections 7—24, of Regulation XIX. 1814, must be followed. The whole estate will then be divided into portions corresponding with the shares of the parties and assigned to each, either by their consent, or the award of arbitrators, or by lot.

175. In imperfect putteedaree estates, i. e., in those where part of the land is held in common, and part in severalty, the several possessions should be maintained as much as possible, if the parties require it, and the inequalities made up by allotments of the common land. In imperfect partitions such an arrangement as this is peculiarly desirable, but in complete divisions, where the lands held in severalty by the same

\* See Section 30, Regulation XIX. 1814.



person are distant from one another, it will be better if the co-parceners can be prevailed upon to relinquish their old lands, and to make an entirely new allotment so that each new estate may be compact. Difficulty will often be experienced in this class of cases in determining the rule, by which the land or the rights held in common, such as the sayer, &c. are to be divided. Probably the ancestral shares are known and partly recognized, but the separate holdings are not in conformity therewith. Those who have holdings larger than their fractional share will claim division according to their lands, whilst those who have less, will claim division according to their shares. Any decision upon this point passed by the Collector under Regulation VII. 1822, must be based on the maintenance of the existing state of property. He has no power to introduce a new rule for the regulation of the extent of interest possessed by the several co-parceners, without the consent of all. Those who desire the revival of an old custom, or the introduction of a rule for the distribution of the profits, different from what has prevailed hitherto, can only obtain it by a suit in the Civil Court, where the issue will be tried on its merits.

176. In putteedaree estates, where the lands are already partitioned and held in severalty by the different proprietors, entire division of the estate is the only operation that can be desired, for imperfect partition is supposed to have been already completed. Some caution is necessary in the recognition of a tenure, as belonging to this class. The lands are often said to be partitioned, and the properties to be separate, when in fact a considerable portion of the land is still undivided, and when the estate should be designated as imperfect putteedaree. The distinction is of importance, because the provisions of Regulation IX. 1811, are held to be peculiarly applicable to a pure putteedaree mehal.

177. It may happen that, even in a pure putteedaree mehal, the rights of the parties are expressed in fractional shares of the whole, and these shares may be admitted by all parties to have been the original measure of the rights of the co-parceners. Subsequently however to partition according to these shares, the value of the several holdings may have become unequal. The owners of the less valuable lands will claim re-partition according to the shares, whilst the holders of the more valuable lands will resist any such alteration of existing

holdings. The Collector\* can only of his own authority make a division according to the existing holdings, and must adjust the Government demand upon each holding according to its value at the time, without any reference to the quota of the revenue, which each of the co-parceners may have been in the habit of paying. Whatever decision the Courts may give regarding the extent of the holdings of each co-parcener, it rests with the Revenue authorities† alone to determine the amount of Jumma to be paid for each of the new mehals, into which the estate may be divided.

178. When the rights of the co-parceners in a putteedar estate consist of certain fields within the area of the mahal, on which the Government demand is distributed by local custom, division of estate or re-allotment of the demand will be claimed, whenever from any cause the demand presses more heavily on some properties than on others. One of the chief peculiarities of the bhej-burar tenures in Bundelkund, is that they contain provisions for effecting this re-allotment of Jumma, under certain conditions whilst the estate remains undivided. At the time of the settlement of Bundelkund the circumstances, under which it is advisable to divide large mehals so circumstanced into several smaller mehals, were much discussed, as will be seen in the published settlement reports.‡ There can be no doubt, that the greatest caution is necessary in all such operations, and that they should not be effected unless on the demand of the parties, or with the full understanding and entire consent of all who are concerned. It must be remembered

\* See two decisions by the Court of Sudder Dewanny Adawlut at Agra in the case of Buksheo Ram and another, Apts. versus Sheo Buksh and others, *Respts.* the first dated January 11th, 1848, p. 16 of printed decisions for 1848, and the second dated August 23rd, 1849, p. 291 of the printed decisions for 1849. The Court at first ordered repartition of the estate according to the admitted shares of the parties but on a review of judgment, they considered themselves precluded from this course by the terms of Regulation IX. 1811, and ordered the estate to be divided according to the existing holdings. It is evident that under this decision the defendants will obtain more than the half of the estate, which they admit to be the extent of their right, and they will have to pay more than half the Jumma. It remains to be determined, whether there are any possible circumstances, under which repartition of the estate according to fractional shares can in such a case be claimed.

† See Clause 2, Section 12, Regulation VII. 1822.

‡ See Mr. Allen's Report on Humeerpore, paragraph 76, and Mr. W. Muir's Report on the Calpee Pergunnahs, paragraph 156 to 159, and pages 61-71.

that in the division of these putteedaree estates, as well as of those mentioned in the preceding paragraph, the allotment of jumma is to be made according to the assets of the several portions at the time of the division,\* and that on no account are the several portions to be declared separate mehals, with the jumma allotted to each at the time of settlement, unless it be found on enquiry that the allotment then made is still in accordance with the actual net produce. The observance of this rule is essential to the security of the Government revenue in joint estates, but it is likely to occasion much opposition to the division on the part of those who possess profitable portions of the estates on terms more favourable than they would have, if the jumma were equally distributed according to the existing assets.

179. The mode of effecting the division of an estate requires consideration, wherever the provisions of Sections 7—24 of Regulation XIX. 1814, are not strictly applicable, as indeed they seldom are in the North-Western Provinces. From not fully understanding cases of this nature, divisions are sometimes protracted for years, to the ruin of the proprietors, and the great deterioration of the property. On the other hand, if the process be well understood and intelligently executed, no delay should occur in its completion.

180. The first step should be to make an accurate measurement and appraisement of all the lands by a skilful Ameen, who will also prepare a shujrah or field map. This measurement should be conducted as much as possible in the presence of all the members of the community, whose objections to the accuracy of any of the entries should be heard and examined. The work should further be tested, if possible, by the Tuhseeldar or some respectable officer either of the Sudder Omlah or of the Tuhseeldar's establishment. It may however happen that the Settlement Khusrakh and field map are considered by all parties, accurate enough to form the basis of the partition. In this case the trouble and expense of a new measurement may be avoided.

181. This being settled, the co-parceners should be called upon to declare how they wish the partition to be made; whether ancestral right or village custom is to be the measure of their shares; whether they will throw the whole land into a common stock, and re-divide it

\* See Sec. 87, Reg. XXV. 1803.

anew; or whether each will retain his severalty, and make good inequalities by additions from the common land; and if the latter, how the additions are to be made—by fixed rule, such as contiguity or former possession or nature of soil, or by the award of a common referee or arbitrator. It must also be preliminarily decided whether the estates are to be intermixed or separate (*khethbut* or *kitabut*), and also how far the partition is to extend, whether to the *jheels*, barren land, *assamees* and village site, or whether any of these are to be left in common. All these points can generally be determined by the co-parceners amongst themselves, especially if some one of weight and influence, such as the *Tuhseeldar* or *Canoongoe* be directed to superintend their proceedings and persuade them to an agreement. Objections are liable to be raised to each clause of the agreement, especially when there is great animosity in the village. Those objections must be heard, considered, and ruled according as may appear equitable, and most in accordance with the views of the parties themselves, or of the most intelligent of their neighbours. The agreement should be full in all its parts, it should be drawn out in writing, and should be signed by as many of the community as will consent to sign, before the parties are allowed to depart.

182. When the mode of partition is thus determined, a copy of the agreement, or of the proceeding which embodies its provisions, should be given to the *Ameen*, who should be required to repair again to the village, to carry its provisions into effect and to return within a fixed time, with all the papers regularly drawn out as for newly settled *meahals*. In the course of execution fresh difficulties may arise, but they will be easily overcome by attention. The *Ameen* should be instructed, if he is unable to overcome them himself, immediately to report them for orders, and no delay should take place in ruling the point referred. Factious opponents will endeavour to impede operations by absenting themselves, but this should never cause delay. They should be warned, that by so doing they endanger their own interests but that they cannot be allowed, by such a course of conduct, to inconvenience and injure their co-parceners. Section 21, Regulation XIX. 1814, further empowers the Collector to impose fines for wilful opposition to his proceedings.

183. It must always be borne in mind that the *ameen* naturally has

an interest in fomenting discord, and protracting the operation, as it affords him many openings for unauthorized gain. This tendency can only be effectually checked by complete mastery of the subject, constant attention to the progress of the work, and prompt punishment of any misbehaviour of the ameen by fine and removal. It will be advantageous to have a set of practised ameens always at hand for such operations whose interest it is, by the rapid and faithful execution of their duty to retain their places on the list, and get a large share of the work. It has been determined by the orders of Government with reference to Act XI. 1838, that the scale of allowance fixed by Regulation XIX. 1814, shall be continued for the present, as the rate of remuneration to be given to ameens effecting the partition of estates.

184. When the division of the estate has been completed, the fees, authorized by Regulation XXIII. 1808, should be levied from the parties from whom they are due under Section 14 of that Regulation.

185. III. *Changes of Proprietors (Kharij Dakhil Cases)*. This process has no judicial character. It is the mere declaration of a fact. It is the entry in the register of the proprietor, i. e. of the person, to whom the Collector is to look as responsible for payment of the Government revenue, and whom he is to recognize as authorized to collect the rents of the estate and manage its affairs. But there is a constant tendency to regard the act as judicial, and as being necessary to the exercise of a right, whereas it is simply the consequence of a successfully asserted claim. This mistake will be liable to occur unless the principle, on which the registers are made, is well understood. It is necessary then to enquire whose name should be entered on the list, and in what manner the entry should be made.

186. The proprietors entitled to registry are those, who pay direct to Government the revenue due from the mehal, and are commonly called sudder malgoozars or lumburdars. They are so either in their own right, or as the representatives of a village community.

187. The person whose name should be entered in his own right is the proprietor *de facto*, i. e. the person in apparent and acknowledged proprietary possession. This appears from the whole tenor of Regulation XLII. 1808, and especially from Sections 23 and 41, as well as

from the necessity of the case. The register must be compiled on some uniform plan. It would be impossible to make it a complete and correct register of proprietors *de jure*, because right as separate from possession is an obscure matter, difficult of ascertainment, and falling entirely within the province of the Civil Courts, and beyond the cognizance of a Collector. To enter in the registers sometimes proprietors *de jure* and at other times proprietors *de facto*, would cause confusion, and deprive the register of its proper character as uniformly exhibiting the same class of facts. It therefore results that the latter only should be entered.

188. But cases occur where the acknowledged proprietor is not the manager of the estate, and consequently is not the person to whom the Collector is to look as primarily responsible for payment of the Government revenue, and whom he is to recognize as authorized to collect the rents of the estate. For instance, an agent often manages an estate for his principle, a son for his father, or a guardian for his ward. The real acknowledged proprietor may be temporarily out of possession, and his right may be transferred for a time to another, as for instance to a mortgagee, a Government farmer, or an administrator appointed by the Civil Court. To meet these cases, columns are provided in the *mal-goozaree* register for showing both the proprietor and the manager. When the proprietor manages his own property, the latter column will be blank. In private leases, given by the proprietor, a stipulation is sometimes made in the lease that the lessee shall pay the Government revenue and manage the estate.\* In such cases the name of the lessee would appear as manager, but if the proprietor continue to pay the Government demand himself, there will be no such entry.

189. Changes may occur either of proprietor or of manager, and both should be shown. For instance, in a mortgaged estate, the mortgagee is entirely responsible for the Government revenue, and yet the equity of redemption is a legal right possessed by the mortgagor, and is capable of transfer. The mortgagor is entitled to claim that such transfer should be shewn in the Government registers. It may be shewn in the column headed proprietor, without in any way affecting the title or possession of the mortgagee, whose name as manager will be retained in the register.

\* See foot-note to para. 49 of this treatise.

190. Mutations of names in the register take place on any change of proprietary right or of management. This sometimes happens under order of the executive authority, as by decree of Court, or in consequence of sales by public auction either in satisfaction of decrees, or on account of arrears of land revenue, or further in consequence of temporary exclusion from management on account of default. In all these cases it is consequent on the order of the directing authority, and involves no reference to the parties concerned. If the registers are properly kept up and show the persons in actual possession, there will be no difficulty in making the mutation of names.

191. Changes of proprietary right or of management also happen by act of the parties, such as sale, mortgage, gift, &c. It is usual in such cases for the two parties to the transfer to appear together, and both to request that the mutation of names take place. In such cases notification of the intended mutation should be made at the Cutcherry of the Collector and in the mehal, and 15 clear days should be allowed for objectors to appear. A report of all the circumstances should also be required from the Fuhseeldar of the pergunnah. If it then appear that there is no objection to the transfer, the desired mutation may be made, and the actual change of possession will occur either simultaneously, or immediately after. There is evidently no objection to such a course of proceeding. It is a convenient method, by which intending purchasers can ascertain whether any person is likely to oppose the sale. But it by no means necessarily follows that transfers can only be effected in this manner, nor do objections raised in consequence of the notification always bar the transfer. It may also happen that notwithstanding the mutation of names, circumstances will arise to prevent the actual transfer, and in that case the mutation of names in the register will have to be cancelled.

192. Perplexing cases of disputed transfers sometimes arise. Persons may allege that certain property has been transferred to them, and may apply to be registered as proprietors, whilst the persons, whose names formerly stood in the registers as proprietors, may deny the transfer. The point in such case to be ascertained under Section 41, Regulation XLII. 1803 is "*the truth of the transfer.*" If the transfer "shall appear to have taken place," the mutation of names must follow. It is not necessary that the former proprietors consent

to the mutation of names, nor that the transferee prove the transfer to be a rightful one, because it is expressly declared that "these entries shall not in any degree affect the rights of any party whose name may be registered as the ostensible proprietor of the land, or whose name may not have been registered, but who may establish a right of property in the Court of Adawlut or otherwise." The fact of the transfer cannot be altered by the Collector, and his entry of the fact in his register neither strengthens the title of the transferee, nor weakens the right of the former proprietor.

193. The case is still more perplexing when the person, who applies for the entry of his name as proprietor, was before as manager in the apparent exercise of proprietary right, and when the former proprietor denies the transfer, and resists the entry. This difficulty can only arise in cases where the manager has no legal title, such as is possessed by a Government farmer or mortgagee, but where he is the mere agent of a person whom he formerly acknowledged as proprietor. It is unnecessary to contemplate the occurrence of so gross a breach of trust, as would be involved in an entirely groundless application of this sort, and the Collector would be naturally reluctant to afford his countenance in any way to an unprincipled action of the kind. Under such circumstances, the Collector would use the influence, which arises from the exercise of this power of registration, to discourage wrongful acts, and to prevent expensive litigation. When however there is good reason to believe that a transfer has actually taken place, and that the former recorded proprietor has altogether ceased to have interest in the estate, there is no object in refusing to make the mutation. The injury, if any, which the former proprietor has suffered, is altogether the result of the conduct of his agent, and that can only be remedied by resort to the Courts of law. Whatever benefit the former proprietor can derive from the entry of his name in the register, consists in its having already appeared there, and in his having protested against the change. The mutation of names merely shows that the transfer has actually taken place, without at all affecting the rights of any party.

194. In coparcenary estates, a right of pre-emption generally exists on the part of each coparcener, in the event of the sale of a share. Provision is made for the enforcement of this right by Section 4, Act I. 1841, on the occasion of the sale of any puttee by public auction



for arrears of revenue, and by the 8th rule promulgated by the Court of Sudder Dewanny Adawlut, under Section 11, Act IV. 1846, on the occasion of the sale of the right and interests of a coparcener in satisfaction of a decree of Court. The existence of this right generally forms the subject of stipulation in the administration paper at the time of settlement, and has been frequently recognized by the Courts of justice. There does not however exist any summary process for its assertion, except in the case of sales by public auction, noticed above. If then in cases of private sale a coparcener objects and claims the right of pre-emption before the Collector, mutation of names must not be made, unless it be certain that an actual transfer has been effected. But, if this be undoubted, the mutation of names in the register cannot be refused. The remedy of the party claiming pre-emption lies in suit before the Civil Court. The petition to the Collector remains as a protest on his part against the transaction, and as a proof that he made every possible exertion for the assertion of his right at the proper time. When the right of pre-emption is claimed under the provisions of the Mahomedan law of Shoofaa, the same course should be followed. The petition to the Collector would then be something of the nature of the "immediate claim"\* (Tulub-i-Mowasibut) required by the Mahomedan law.

195. In cases of succession by inheritance there is this difficulty, that the possession of the former proprietor suddenly terminates, and that there may be doubts who, out of many claimants, is the successor. The Collector can in such case only make the mutation, if a claimant of the succession obtains complete possession.† Act XIX. 1841, has so amply provided for cases of disputed succession, that an authoritative order of the Civil Court is sure quickly to terminate all doubts as to the person whose name is to be entered.

196. Section 24, Regulation XLII. 1803, mentions some of the channels through which the Collector will obtain information regarding the changes of property in the district. It may however be observed that the keepers of registers of deeds established by Regulation XVII.

\* See Macnagten's Principles and Precedents of Mahomedan law, pp. 48, 183 and 187.

† See Para 4, Construction No. 1008, Sudder Dewanny Adawlut, Western Court, 19th May, 1836.

1803 can only notify the execution of the deeds, and not the actual transfers, so that mutation of names in the Collector's register will not be made till the provisions of the deed have been carried into effect, or are on the point of being so, as explained in paragraph 191. The rules promulgated by the *Sudder Dewanny Adawlut*, and by the *Sudder Board of Revenue*, for making the two modes of registration the means of preventing fraud, and of facilitating reference to the deed, will be found in the Appendix No. XX. Section 41, Regulation XLII. 1803 mentions the application of the transferee or successor to the property as a means of information, but also contemplates the existence of another source, because it provides for the infliction of a fine on the successor if he fail to give information. Accordingly, in Section 7, Regulation IV. 1808, it is declared to be the duty of the *Canoongoo* to notify all mutations of property. This is a duty, which will be punctually performed, when the *Tuhseeldars* are compelled, as in para. 162, to furnish annual registers.

197. Proprietors entered in the registers not in their own right, but as representatives of the village community, do not necessarily possess a heritable or transferable right in the management of this estate. The elective nature of such offices has now been generally recognized at the time of settlement. In paras. 153 to 158 of the *Directions for Settlement Officers*, the position of the *lumburdar* has been explained. Whenever the name of one of these proprietors is to be changed, a reference should be made to the administration paper of the village, as declaratory of the custom in such cases, and the custom, whatever it is found to be, should be enforced.

198. The practice regarding these cases of mutation of names has been so often erroneous, that it is necessary to point out the more generally prevalent errors and the correct course which should be followed.

199. Entry of name in the register (*kharij dakhil*) has often been considered a privilege to which a rightful proprietor is entitled. It has not been made except on his application, and has been deferred till full satisfaction has been obtained regarding his right as well as his possession, and till he has paid the fees proscribed by Section 10, Regulation XXIII, 1803. He is then called upon to sign a fresh engagement for

the payment of the jumma of the mehal, and when all these conditions have been fulfilled, the name of the former proprietor has been declared excluded, and that of the new proprietor entered. This may even have been done without the existence of any regular registers, in which the mutation could be made.

200. In truth however the mutation of names in the register is a duty incumbent on the Collector, without reference to the wishes of any party. He is bound, by means of the establishment placed at his disposal, to keep himself apprised of all changes of property. On satisfying himself of their actual occurrence, he is bound to make the corresponding mutations of names in his registers, and to levy the fees appropriated by the legislature for the maintenance of his records. Unless he punctually perform this duty, his registers will lose their value, and will cease to be the accurate record of facts, which they are designed to be. The execution of a new engagement for payment of the land revenue is unnecessary, because no private transfer affects the right of Government to realise its demand from the land itself, or from the property of the occupant proprietor.

201. VI.—*Bringing Mouzahs on the Rent Roll.*—Provision is made in Section 40, Regulation XLII. 1803, for bringing new villages on the rent roll. None such can now be formed, which could affect the Government revenue. The revenue survey has measured the whole surface of the country, and allotted all land to one village or another, where it bears its appropriate jumma. Villages not brought under assessment, which were formerly known as towfeer, cannot now exist, and the positive termination of all vexatious claims of this sort, is not the smallest of the benefits conferred on the country by the late survey. The Canoongoes perhaps still find on their old mowazenah lists the names of mouzahs, which before paid revenue to Government, and which are not now on the rent roll, but the lands, which composed the villages, are assessed, or are ascertained to form part of waste land, from which no demand of revenue is at present made, and discovery of the position of those particular villages ceases to be a matter of consequence to the Government.

202. It frequently happens that several contiguous villages belonging to the same persons, and held by the same title have been thrown

into one, and measured as one, and received the names of the several constituent mouzahs. (*v. Directions for Settlement Officers* para. 7.) If the proprietor wishes to separate these and assign to each a distinct jumma, the case becomes simply one of the division of an estate, and may be treated under the rules applicable to that class of cases. It may be also, that the proprietor founds a new village site on his lands, and gives it a new name, and is desirous that the name should appear on the Government Records, either conjointly with the former names, or as a separate mehal. Applications of this nature can be easily disposed of in a similar manner.

203. It may happen that a part of the land settled with an individual or community, under one name, may be claimed in the Civil Courts by another party as their rightful property under another name, and that the claim may be made good. The execution of this decree will also resolve itself into a simple case of partition. The Collector will allot to the new mouzah, a fair portion of the jumma formerly assigned to the whole, and the two mouzahs (like the two parts of a divided estate) will occupy the position of the old mouzah.

204. Mouzahs held rent-free for life, or for a term of lives will be brought on the rent rolls as they fall in. Vigilance will be necessary to prevent the concealment of lapses of this nature. The Tuhseeldars and Canoongoes should be furnished with lists of all such tenures, and should be held strictly responsible for reporting the lapses.

205. In some parts of the country, especially in zillah Goruckpore and at the foot of the Himalayan range from the Jumna to the Surdah, there are large tracts of waste land covered with forest or grass jungle, which were excluded from the settlement, and left to be disposed of by the Government in such way as might be deemed best. The limits of these lands were marked off and laid down by the surveyor. The terms on which they will be granted have since been determined and have been approved by the Hon'ble Court of Directors. The extent of each grant is limited to 4000 acres. In the appendix No. XXI. information will be found regarding the terms on which grants are made. Many grants have been taken by Europeans and Natives in Goruckpore, and Scharunpore, and in the Dehra Doon. All waste lands of this sort should be divided off into convenient plots, not exceed-

ing 4000 acres each, and mapped, and good boundary marks should be erected, before the land is made over to the grantee. Each allotment, as taken up and granted by the Government, will take its place on the rent roll, under such name as the owner may prefer.

206. V.—*Removal of Mouzahs from the Rent Roll.* The investigations into rent free tenures having been once concluded, instances can seldom occur of the entire removal of a mouzah from the rent roll. The Government does not grant mouzahs in rent free tenure of its own act. A whole mouzah may be entirely swept away by a river, and should in that case be removed from the rent roll, as it can never again be restored. Any land which may be subsequently thrown up by the river will be an increment to the mouzahs on the bank, which originally were further removed from the river than the destroyed mouzah. A grant of waste lands, when thrown upon the hands of the Government again by failure of the grantee to fulfil the terms which he engaged, may probably need to be removed from the rent roll.

207. VI.—*Alteration of the Jumma of Mouzahs.* The settlement is a contract between the Government and the malgoozar, under which the latter is entitled to all the profit he can make on the land included within the recorded boundary of his estate, over and above the Government demand during the period of his lease. The professional survey map is generally a faithful record of the boundary and the total area, as shown by that survey, correctly exhibits the quantity of land to which the malgoozar is entitled. No fraud or inaccuracy in the khusrah which may shew a greater or less extent of cultivated land than existed at the time of the survey, can affect the terms of the contract. A putwarree who fraudulently omitted certain fields from his khusrah may be liable to punishment, and the village map and record should be amended, but the jumma when once sanctioned by the Government cannot on this account be increased. The only possible case in which a claim for additional rent on towfeer lands, can now be made good, is when land may be found, that has been excluded from both of two contiguous independent professional surveys. In Clause 2, Section 31, Regulation II. 1819, it is enacted that “all claims to additional revenue from lands which were at the time of the decennial settlement included within the limits of estates for which a permanent settlement has been concluded, whether on the plea of error or of fraud, or on

any pretext whatever shall be illegal and invalid." And the spirit of this rule is strictly applicable to settlements in the North Western Provinces, where the limits of all estates have been carefully fixed.

208. There are however many causes constantly in operation which may occasion alterations in the jumma of mouzahs on the rent roll. The most common causes are the following :—

1. Alteration of area by alluvion or diluvion.
  2. Remissions on account of land taken for public purposes.
  3. Reduction of jumma on account of ascertained over-assessment.
  4. Partial forfeiture of land included in a grant.
  5. Transfer of land by decree of Court from one mouzah to another.
- A few remarks will be necessary on each of these subjects.

209. I.—*Alteration of area by alluvion and diluvion.* The settlement of every mouzah having been made after survey, it is always easy to ascertain how much land a village has lost by the encroachment of a river, or gained by its desertion of the former channel. In some cases at the time of settlement a special rule was laid down to regulate the assessment in each of these events. But in order to meet cases where no such stipulation was made, a general rule has been prescribed by the Government under date August 27th, 1844, to the following effect.

210. "By law in cases of diluvion the zameendar is bound to stand to his engagements till the injury to the estate is so great that payment from the assets is impossible. On the other hand Government can claim revenue from any new land which may accrue by alluvion to the estate. This state of things is modified by para 167,\* of the Sudder Board's Circular No. II., the equity of which is apparent. It is thereby ruled that wherever 1-10th of the land, or a portion of land yielding

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\* Para. 167. "The rates of the revised settlement are so moderate that a reduction of jumma can rarely be necessary except where the lands are subject to injury from the encroachment of rivers; and as, in such instances, provision should be made for the prospective adjustment of the revenue in the event of alluvial increment or further diluvion, you will always cause a condition to be entered in the lease and counterpart of all mohals so circumstanced, that if at any time the increment or diluvion be found to exceed 10 per cent., the estate will be open to a fresh settlement."

1-10th of the rental, may be cut away, the zameendar can claim a re-settlement upon the assets ; while the Government can assert no claim to assess any increment, unless it amount in extent or in produce to more than 1-10th of the original estate."

211. "These rules should be observed, even though the settlement officer may have neglected to embody them in the stipulations recorded at settlement. When a revision of settlement shall take place under the above rules, on the plea of diluvion, put forward by the zameendar, if the assets shall be found to be from any cause larger than, or as large as they were computed to be at time of settlement, the proprietor will not be entitled to a reduction of revenue. If they be less, a proportionate reduction will be allowed, the jumma being calculated on the existing assets in the same manner as when the settlement was originally formed. If, on the other hand, the Government should claim an increase of revenue, on the ground of an increment exceeding 1-10th of the original estate, it will be in the option of the proprietor, either to throw open the whole estate to re-settlement, or to come under engagements for the sum which may be demandable upon the newly accrued portion alone."

212. Reductions of jumma in consequence of diluvion are generally shown in the accounts as remissions of land revenue, and require to be annually written off under the authority of Government as nominal balances. Enhancements of jumma on account of alluvion must be sanctioned by Government before they are brought on the rent roll.

213. Cases of diluvion will always be brought to notice by the owners of the land, but efforts will be made to conceal cases of alluvion. Claims of this nature must not be vexatiously advanced, but neither should they be carelessly neglected. The rules prescribed by the Sudder Board of Revenue for the guidance of Collectors in reporting cases of alluvion and diluvion will be found in the Appendix No. XXII.

214. In the case of increase by alluvion of the area of a rent free village, the maafeedar should be left in undisturbed possession, so long as the culturable land gained by the recess of the river does not cause the total area of the maafee grant to exceed by more than 10 per cent., that which is entered in the register already mentioned in para. 153. If the increment of culturable land cause the total area to exceed by

more than 10 per cent. that which is shown in the register the excess will belong to the proprietor of the *maafee* estate and will be open to assessment. If the *maafee* estate be entirely carried away, any new land, which may be subsequently formed by the recess of the river will be an increment to the estates in its rear, and the *maafee* estate will never be revived.

215. II.—*Remission on account of Lands taken for public purposes.* When land, in *Khalisah* *mouzahs*, is required for public purposes, whether for cantonments, or public buildings, or roads, or canals, the annual remuneration which is due to the proprietors, consequent on its occupation, can be best shewn in the form of a deduction from the annual demand. Regulation I. 1824, contains the legal provisions, under which the surrender of the property is compulsory. In the Appendix No. XXIII. will be found the orders of the Sudder Board of Revenue, prescribing the form in which the report is to be made, and also the instructions of the Government regarding the award of compensation for lands taken on account of the Ganges Canal. Those instructions will serve as a general rule of procedure in other similar cases. The rate of compensation mentioned by the Board must be considered as the Collector's preliminary offer under the Regulation above quoted. The proprietor is free to object to it, but it has been found that objections are seldom made.

216. The Collector must not suppose that his duty is terminated, as soon as the amount of compensation is determined, and the Government demand on the *mouzah* re-adjusted. When the land thus taken belongs to non-proprietary cultivators, it will be necessary to see that their interests are regarded, and that they are provided with other lands, or receive compensation in some way for the injury they may sustain. If the land has been held as *seer* by any member of a proprietary community, the loss of the land may materially affect his position amongst his coparceners, and may give rise to questions, which if not at once set at rest, will disorganize and ruin the whole body of proprietors. It is impossible to detail the many questions that may arise. It is sufficient to direct attention to this important feature of the operation. Arbitration is the mode, in which difficulties of the kind can best be overcome. In this, as in every other stage of the process, the collector should be prompt in taking up the case, and should dispose of it in all



its possible bearings. When the Government for the public good thus interferes with the rights of private property, every possible care should be taken, that no unnecessary injury or hardship is inflicted on the proprietors.

217. III.—*Reduction of Jumma on account of over-assessment.* The circumstances, under which this may be necessary, have already been explained in paragraph 42 of this treatise. The form, in which they are to be shown, has also been given in Appendix No. III.

218. IV.—*Partial forfeiture of Land included in a Grant.* When a grantee has failed to fulfil the terms on which he obtained a grant of waste land, and part of it becomes liable to resumption on re-measurement after the expiration of the 5th and 10th years, the remainder will be held on the supposition that the cultivated portion has been brought into cultivation in equal quantities in each of the preceding years, and has become liable to the increasing rates of assessment accordingly.

219. V.—*Transfer of Land by decree of Court, from one Mouzah to another.* At the time of settlement the boundaries of all mouzahs were settled, and the jumma fixed accordingly. But the decisions of the Settlement Officers were liable to be contested in the Civil Courts, and the boundaries to be finally adjusted, differently from what they were, when the assessment was fixed. In such case the land will carry with it its portion of jumma, and a re-adjustment of the jumma on the two mouzahs should be made. The revenue officers of the Government are the persons to decide what is the amount of jumma to be borne by the transferred land, for this is a question beyond the cognizance of the Civil Courts. If, however, the suit be for the possession of land said to have been included in the limits of the village at the time of settlement, and to have been then assessed, a decree in favor of the plaintiff will not involve any re-adjustment of the jumma. In such a case the interests of the Government may be concerned, for by an erroneous or collusive decision of this nature, one of the two estates might be rendered unable to bear the assessment fixed on it. The Government, therefore, as an interested party, has a right to be heard, and its claim to the jumma from the land cannot be affected, unless it was made a party to the suit.

220. It may be necessary to remark that in all but the last case, the sanction of the Government to the alteration of the jumma is necessary. The last case being in pursuance of a decree of the Civil Court, and being more of the nature of a Butwarrah, in so far as it is a redistribution, rather than alteration of jumma, is within the competency of the Sudder Board of Revenue.

221. The remarks, contained above in paragraphs 185—200, have reference to mutations in the malgoozaree register of the names of proprietors, who pay their revenue direct to the Government. But there are many other proprietors who ordinarily pay their revenue to Government through their representative, and it is most important that provision be made for showing the mutations of property amongst them. The putwarrees' papers, which have been already noticed in paragraph 147, contain provisions for this purpose. The rules of the Sudder Board of Revenue, in this respect, given in their printed Circular No. 3. are so complete and important that they are inserted entire.

222. "220th. The putwarree of every mehal in every settled district is to be caused to take a correct copy of the khewut paper or record of administration. This will furnish the name of every sharer, the land he holds, where land is held in severalty, or the proportionate share possessed at the time of settlement, and the amount of jumma for which he is responsible.

223. "221st. Of course where sharers recorded themselves as holding in common at the settlement, their possession and liabilities will appear in common in this khewut record."

224. "222nd. The putwarree will be required to make out by the 1st of October, of every year, a fresh paper in triplicate according to the form given in the Appendix.\* One copy to remain in his own custody, and to be kept with his records; the other two to be delivered to the Tuhseeldar.

\* NOTE.—See Appendix No. XVII. Form No. VII. Only the names of persons in full proprietary possession should be shown here. Resident and cultivating claimants of proprietary right, who are out of possession, should be shown only in the jumma bundee. So also non-proprietary cultivators who pay according to the village bakh, should be shown only in the jumma bundee.

225. "223rd. In the six first columns will be inserted the number and name of the mouzah, and the names of the lumburdars and puttecdars with the land held by and jumma demandable from each on the commencement of the first year after settlement, according to the khewut paper. In the six following columns will be inserted the particulars of any transaction, which may take place during the year, by which a change of possession is effected. In the four last columns will be inserted the state of possession and liability at the close of the year, with which the first four columns of the succeeding year will of course entirely coincide.

226. "224th. It will be observed, that in the specimen the name of only one lumburdar is found at the close of the year. By the entry in columns 9, 10, 11 and 12, it will appear that Surn Sing, lumburdar, died in the month of Bhadoon, and his son and heir, Buhadoor Sing, succeeded to his possession, and liability connected with his possession, but not to his office of lumburdar. The office of lumburdar will be filled up according to the constitution of the village by the Collector, and when so filled up, the Collector will notify the same to the Tuhseeldar, and the Tuhseeldar will send for the putwarree and cause the name of the new lumburdar to be entered in the appropriate column. This process is supposed not to have been effected by the close of the year, and consequently there is one name wanting in the 13th or lumburdars' column in the putwarree's register of the mutations at the close of the year."

227. "225th. Of the two copies of these returns, which are to be delivered to the Tuhseeldar, one he is himself to retain, having affixed his seal thereto, among his own records; the other, having also affixed his seal thereto, he is to forward to the Collector's office, where, having received the signature of the Collector or his Deputy, it is to be kept with the records of the village for reference when required.

228. "226th. Where no change may have occurred either in persons or the distribution of property during the year, the paper of the current year will of course be in all respects similar to that of the year preceding. But if any sharer may have died or have mortgaged or sold his share, the name of the heir or transferee will appear in the paper of the current year, and the putwarree will be required to affix

a note, stating the cause of the change, viz. by succession, sale, &c. The Tuhseeldar and Canoongoe will of course be responsible that no conveyance is registered, in which the right transferred is not in exact accordance with the administration paper filed at the settlement.

229. "227th. In some districts it is not unusual for parties, intending to make a transfer, to present a petition to the Collector stating the arrangement for his information, the object of the petitioners being to secure a kind of record of the transaction. In all such cases the petition must be sent to the Tuhseeldar, whose duty it will be to see that the transaction, if actually including a change of liability and possession, appears in the khewut paper of the year.

230. "228th. Also whenever a Court of Justice may decree a proportionate share in a mouzah held in common, or may give specific instructions for putting a plaintiff in possession of certain specified fields in a mouzah of which the lands are held in severally, the transactions in question being supposed to involve no change in the parties under direct engagements to Government, the Tuhseeldar will be instructed to see the fact duly noted in the khewut paper of the coming year. Transfers of puttees, &c., by the Revenue Department will be similarly recorded.

231. "229th. You will of course understand that the object of this order is strictly to secure a record of the right of sharers not under direct engagements with Government, and whose names are consequently not entered in the Government malgozaree register.

232. "230th. You will be pleased to require the putwarrees to file these papers at the Tuhseeldar's office by the 15th of October of each year, and the Tuhseeldar will be responsible for forwarding the copy intended for the Collector by the 1st of November. You will require every Collector to certify to your office, by the 1st of January of each year, that the papers have been received, and placed with the records of each village, and you will report to the Sudder Board, on the 1st of each February, that the completion of these orders has been effected.

233. "231st. It is obvious that the benefit of the settlement cannot be secured to the people unless an authentic record of the facts

ascertained at the time of settlement, be carefully maintained : and the Board have been induced to adopt the measure now promulgated, as the simplest, most natural, and, at the same time, most effectual mode of securing the end aimed at, and they are satisfied that, if carefully watched and carried through by the local authorities, it will not disappoint expectation."

234. The preceding remarks will explain in what way the several entries of the malgoozaree register are to be maintained, and all changes of proprietary possession are to be shewn. The pergunnah register now comes under consideration.

235. It has been already remarked in paras. 156—158, that the principle of the arrangement of this register is according to locality. The mouzahs will be arranged according to the lists, for the compilation of which instructions are contained in paras. 7 and 45, of Directions for Settlement Officers. The lists so compiled necessarily exhibit all the land in the district, as divided into mouzahs\* at the time of settlement. The form, appended to a memorandum circulated by the Government in 1844, (Appendix No. XXIV.) may conveniently be adopted as that of the pergunnah register, and will possess this advantage, that it will be in accordance with all the other statistical details which may be collected under that scheme as a permanent record. It need not be quinquennially renewed. All particulars regarding the divisions of the mouzahs, and the alteration of the areas or jummas of the mouzahs will be readily found by referring to the general indexes in the Record Office (vide paragraph 136). But it would be convenient to keep also a supplementary register, where a note in English may be made of each such change as it occurs. These notes should be numbered consecutively, and the exhibition of the number in the column of remarks, opposite the name of the mouzah in the pergunnah register, will afford the clue to the record of the transaction. Illustrative entries are made in the form, which is contained in the Appendix. The form of pergunnah register shows the population as well as other

\* A mouzah has been defined in paragraph 5 of the Directions for Settlement Officers. The best practical direction in this case is to consider as a separate mouzah, whatever occupies a separate line in the general statement prepared at the time of settlement,—Appendix No. XIV. of Directions for Settlement Officers.

particulars. This is not required by the terms of Reg. XLII. 1803, but is most necessary for the formation of a just estimate of the value of the village. Considerable difficulty is experienced in procuring returns of this nature, and their accuracy is often questionable; nevertheless a proximate entry is better than none.\*

236. A description has now been given of a system of record and registration, which in its design is very complete, the whole machinery for the maintenance of which is in operation, and which is capable of being maintained with more or less of accuracy by the exhibition of ordinary care or method. It may be useful to add a few general remarks on the subject, having special reference to the state of Landed Property in the North Western Provinces.

237. It is unnecessary to mention the advantages, which in all countries are allowed to result from the careful preservation of all documents affecting the titles to Landed Property. In India the Government has a direct interest in the preservation of these records, because the greatest part of its revenues is drawn from the rents of the land, or from a tax on those rents. Whatever adds to the value of Landed Property, gives greater security to the present revenue, and better hope of future increase. But the system of revenue administration in the North Western Provinces renders the subject one of peculiar importance.

238. Under Native Governments the land was annually assessed, and the assessment was determined by no fixed rule, but varied according to the strength or abilities of the two parties concerned, viz. the receiver and the payer of the jumma. In such a state of property it was unnecessary to enquire who was the owner of the land. It might be undoubted that a property in land existed, and such property might often be the subject of sale and transfer, but its value depended on the character of the Government of the day, or on the feelings of the people of the place, rather than on any fixed laws, to which a certain appeal could be made.

\* See Memoir on the Statistics of the North-Western Provinces of the Bengal Presidency, compiled from official documents by A. Shakespear, Esq. and printed at Calcutta in 1848.

239. The British Government by fixing its demand for a term of years at a moderate amount on certain tracts of land, called mouzahs (villages, or rather townships) has given an additional and definite value to the land. Whatever surplus there may be after paying the Government revenue belong to the proprietors of the land, whether it results from increase of cultivation within the limits of the mouzah or from improved husbandry, or from any other cause. In order therefore to prevent disputes, and to enable each man to improve his property, it has become necessary accurately to define who is the proprietor, what is the nature and extent of his property, and to what incidents it is liable.

240. This is the more necessary under the system of joint responsibility, which binds together the several members of the village communities. Under any circumstances such a kind of tenure is likely to lead to cases of hardship, but if it is desired to avoid the grossest acts of injustice, some means must be afforded for determining, in cases of default, who is the defaulting member of the community, and how far he is able to make good the demand against him.

241. In the early years of British rule in the North Western Provinces, it was thought that the decision of all questions of individual right might be left to the operation of the ordinary Courts of justice, where every person, who considered himself aggrieved, could claim of right a hearing of his case. It was thought that all wrongs, whether resulting directly from acts of aggression, or indirectly from the operation of the fiscal laws, might thus be always redressed. Experience however has proved the contrary. Twenty years had not elapsed before a special commission was appointed under Regulation I. 1821, with extraordinary powers to remedy the injustice, which had already been done, and Regulation VII. 1822 was enacted to prevent future wrong, by the formation of this very system of record and registration, which has now been described.

242. It is no surprising that the Courts of justice failed in the performance of the duties allotted to them. The Natives of this country were unaccustomed to examine general questions regarding rights of property, with a view to their classification, and to the formation of general rules applicable to them. It is surprising even to this

day how ill-informed native gentlemen of education and even of official experience are on the subject, unless they have been especially trained to its consideration. But still less were they able then to appreciate the change that had been effected in the old village institutions by engrafting upon them the system and modes of procedure adopted by the British Government. The English functionaries on the other hand understood their own rules, but had no leisure or opportunity to study the old institutions of the country. There were not therefore any persons, Native or European, who were sufficiently conversant with all branches of the subject to reason consistently regarding it. The Regulations of the Government afforded no information, and the numerous functionaries who were called upon to come to an immediate decision, could not be otherwise than perplexed. Injustice and confusion necessarily ensued. Designing men usurped rights which did not belong to them, and blunders of all possible kinds were committed by those who ought to have protected the rights of the weaker parties. In such confusion, litigation increased and arrears necessarily accumulated, till the whole machinery of the judicial administration was choked, and it became necessary to take active measures in order to prevent the further spread of the evil. It was as necessary for the credit of the judicial, as for the safety of the revenue administration that a systematic attempt should be made to reconcile the discordant parts of the system, and to introduce order and certainty, where hitherto confusion and uncertainty only had reigned. Hence resulted the system of record, which was introduced by Regulation VII. 1822.

243. There are some who still look with despair on the magnitude and difficulty of the undertaking. They see the country divided into small properties which are held on peculiar tenures, differing one from another to a considerable extent. They are aware of the general ignorance of the people, and they are brought into constant intercourse with some of the most crafty, designing, and unprincipled of the mass. Hence they are ready to conclude that all efforts under such circumstances to form an accurate record must be useless, and that it is better to refrain from the attempt, lest by forming an erroneous record the evil should be increased.

244. There is no desire to under-rate these difficulties. It is most important that every public officer should know of their existence and



be prepared to combat them. It is impossible now to withdraw from the course which has been commenced, and it is the more necessary carefully to examine what causes obstruct its completion. The intention has been wisely disclaimed, of making any great revolution in the disposition of property by the enactment of arbitrary laws. It has been justly determined to enquire and ascertain what are the existing rights, and to uphold them by equitable proceedings and laws. The mode in which this may be effected has been laid down by legislative enactments. Great progress has been made in its performance. It only remains now for each officer in his allotted sphere to set himself to enquire what has been done towards the accomplishment of the desired object, and how he can contribute to its furtherance.

245. It would be vain to suppose that all which is necessary has already been done. The original record formed at the time of settlement was often erroneous and imperfect, and it could not be otherwise. At the time of settlement the system was new, and imperfectly organized; the persons selected for its performance were not always the best qualified; and the work was necessarily performed with far more rapidity than was compatible with accuracy. The mass of the people were ignorant and unable to comprehend the object or nature of the proceedings, or the bearing on their position of the settlement, and they were moreover suspicious of any measures connected with the assessment of their lands. Under these circumstances, it is surprising that so much was done, and well done at the time of settlement. There is far more reason to take courage from the great progress already made, than to despair at the magnitude of what still remains to be done.

246. Let us suppose an intelligent officer appointed to the charge of a district, where he is likely to remain for some years. He is acquainted with the system of registration, and convinced of the importance and practicability of maintaining it. On coming however to refer to his settlement records in cases that casually occur, he finds them imperfect or erroneous. He concludes that registers resting on such a basis must be defective, and he determines to apply himself in earnest to the correction of the errors. It is the design of the present treatise to aid him in such an undertaking, and to show that it is not difficult at any time to make a fresh commencement, and to attain that degree of accuracy, which it was designed to ensure at the time of settlement.

247. He will find the necessary powers conferred upon him by a resolution of the Government dated September 12, 1848, which is given in the Appendix, No. XXV. In this resolution are defined the limits within which the powers are to be exercised, and the precautions to be observed in the conduct of the investigations. In order to obtain the full support of his superiors in the Revenue Department, it will be necessary for him to show that he is aware of the nature and extent of the work that is before him, and of the method in which it should be performed.

248. His first efforts should be directed to the instruction of his Sudder Omlah, and of both the pergunnah and village officers in the system of record and registration prescribed by the Government. Great facilities have been lately afforded for the instruction of all classes of people in the peculiarities of the system by publishing treatises on the subject in the vernacular languages, and by the series of elementary school books in Oordoo and Hindee, which are designed to lead the pupils to this very subject, viz. the comprehension of the putwarrees' papers. The revenue system, when rightly understood and properly worked, affords the greatest stimulus to the general education of the people. Indeed it cannot be expected that the registration of rights will ever become perfect, till the people are sufficiently educated to understand it, and to watch over its execution. There is reason, however, to apprehend that, with all the means of information that are now available, a considerable time will elapse before it can be taken for granted that even the higher and better paid class of officers, such as Serishtadars, Tuhseeldars and Canoongoes, are sufficiently familiar with the system, to enable them to judge whether the record of a mouzah has been accurately formed, or to cause its correction where it may be faulty.

249. When the Collector is satisfied that the agents, whom he is to employ, possess the requisite degree of knowledge, he will endeavor to ascertain through their means how far the existing records are defective. Lists should be prepared of those mouzahs, in which it is most necessary to amend or wholly to recast the record. Some will probably be found, in which re-measurement of the lands, and the formation of an entirely new misl is urgently required.

250. Several opportunities will occur, when re-measurement and re-casting of the whole records is necessary, and can be enforced, such as the division of an estate or its being held kham for a balance. These opportunities should be seized, and the remedy applied. There are other cases, where disputes of the people, or partial injury to the estate will render the people willing to re-measure the estate, and re-cast the papers at their own cost. These are likely to be the cases in which such a process is the most necessary. Every effort should be used to carry it on, so as to be least expensive to the people, and so as to expose them to the least annoyance. Pains should also be taken to explain to the people the benefit they will derive from the measure, and the uses to which it may be put. The field work should be prosecuted as much as possible in the cold weather, when the Collector can give it his personal superintendence. If he cannot himself be near to control and supervise, a properly qualified subordinate officer should have the duty entrusted to him.

251. It is most probable that he will thus in the course of a short time by address and management be able to correct all the records which most need correction, without any expense whatever to the state. Each such new record will afford as it were a fresh start to the entries in the malgoozaree and pergunnah register regarding the mouzahs, and to the whole of the putwarrees' papers. The operation will in fact consist in the formation of a new set of putwarrees' papers, based on the judicially ascertained state of property in the village at the time, and not deduced from the record of a former year, as is ordinarily the case. The opportunity will not have been lost of instructing the putwarrees in the discharge of their duties, and of pointing out to the people how much their welfare depends on themselves understanding the putwarrees' accounts, and being careful to ensure their accuracy. If the people do not seem willing at first to re-measure their estates and correct their records at their own expense, it may be necessary to apply to superior authority for permission to aid the work on the part of Government by charging, in the contingent bill, a part or the whole of the expense in some mouzahs, where the people are the poorest, or the most averse to the proceeding. It has been found in some districts that the putwarrees may be instructed with little difficulty to measure the land, prepare field maps, and perform all the work of experienced ameenas.

252. All decisions passed by Collectors under the powers thus entrusted to them are liable to be reviewed on their merits in the Civil Courts within the period of three years\* from the date of final decision. It therefore is important that the grounds of every decision be fully stated, so that the reasoning on which it rests may be evident. The careless or faulty drawing up of the final order in the case, may deprive the proceeding of much of its value, and may even lead to the ultimate reversal of what was in itself just and proper. Whenever also the Civil Courts, under the provisions of Clause 1, Section 31, Regulation VII. 1822, call for the proceedings from a Collector's Office, the Collector who makes the return to the precept, should be careful,† that all the material papers bearing on the case should be forwarded to the Court. That labour is always usefully bestowed, which furnishes full information to the Judge, and enables him to come to a correct decision on the particular point which may be submitted to him by the parties in a Civil suit.

253. The bulk of the records of the Collector's Office cannot fail to draw attention. Year after year a mass of papers is sent into the office which must crowd up any room of ordinary dimensions. It will no doubt soon be necessary to destroy the bulk of them, retaining only those of a late date or of more than ordinary importance. The pergunnah indexes afford facilities for separating the useful from the worthless, and the opportunity should be seized of every re-measurement and of every re-casting of the record to set aside the former record for destruction, as soon as the lapse of a few years shall have shown its uselessness, and to effectually substitute the new in the place of the old record.

\* See Act XIII. 1848.

† CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE, N. W. P. No. 23 OF 1847.—*Dated the 8th of October, 1847.*

The Sudder Dewanny, having recognized and concurred in the principle laid down in para. 2 of the Board's manuscript Circular No. 0, dated 27th November last, it is of great importance that the course of proceeding therein directed be carefully observed. The Circular alluded to is the following :

2nd. "Whenever the Courts may call for proceedings in the Revenue Department, under Clause 1, Section 31, Regulation VII. of 1822, the Collector should be careful himself to examine the case and to see that the return is complete, adding to it any documents which may seem to be wanting, or forwarding the

SECTION IV.—*The Summary Decision of Suits between Landlord and Tenant.*

254. The proprietor who has come under engagements with the Government, for the revenue of a mouzah, seldom cultivates much of the land himself. It is cultivated in great part by others, either his coparceners, or subordinate proprietors, or his mere tenants. As the Collector possesses summary powers over the proprietor to enforce payment of the Government revenue, so it becomes necessary to provide for the summary decision of all disputes between the sudder malgoozar and his subordinates, regarding the payment of their quota of the revenue, or of their rents, and regarding all questions connected therewith. The summary jurisdiction is vested in the Collector by Regulation VIII. 1831.

255. The cases which thus come under the cognizance of the Collector are :

- I.—Suits of landlords against tenants for rent claimed as due.
  - II.—Suits of tenants against landlords for the exaction of more than is due.
  - III.—Suits of tenants against landlords for ouster from their holdings.
  - IV.—Suits of landlords against their putwarrees or agents to compel production of accounts.
- Each class of cases requires separate consideration.

roobakarees in other similar cases, where the arguments may be more fully set forth. If these have not before been translated into the vernacular language, they should be so translated before transmission, for it is important that all which bears on the case, should be as accessible as possible to all parties."

3rd. In all cases alluded to in the above paragraph, the Collector is required to submit the papers to the Commissioner, who will be responsible for seeing that all the documents bearing on the case or class of cases in question, but which may not be in the ordinary misal, are included in it, and if necessary translated into the vernacular language.

4th. The Commissioner will lose no time in passing orders upon the Collector's reference, and he will likewise keep the Board informed of all particulars respecting these cases.

256. I.—*Suits of Landlords against Tenants for rent claimed as due.* The person whom the Collector is bound to recognize as competent to collect the rents, is the apparent proprietary possessor, or in other words the person who collected the rents of the former year and discharged the other functions of a proprietor, unless he has been since legally dispossessed by his own act, or the order of a competent authority. This is the person from whom the Government revenue will be collected, and whose name should appear in the malgoozarc register, as already explained in paragraph 185.

257. A proprietor in his own right can claim from his under-tenant under the summary process only the customary amount which has been paid in past years. This is specified in Section 10, Regulation VIII. 1831, which precludes all claims to increased rent under Sections 9 and 10, Regulation V. 1812. The only exceptions to this are, where the tenant has consented in writing to pay an increased rent, and where the rents may have been settled under the provisions of Sections 7 and 10, Act I. 1841.

258. A proprietor, who is also the representative of a village community, can demand from his coparceners whatever the village custom prescribes to be due from them, viz. their quota of the Government revenue and of the authorized village expenses. This may be either a fixed amount, determined at the time of settlement, or it may be levied at a fixed rate on his lands, cultivated or uncultivated, or it may be determined according to the annual *bach, k*, or equal distribution. The equity of the demand in such cases must be settled by a reference to the village custom, as set forth in the administration paper at the time of settlement, or if that be inconclusive, by evidence taken at the time.

259. Though the Government have postponed the date of their own demand upon the landlord till after the crops have been cut and carried, they have not thereby weakened the landlord's lien on the crop of his tenants, which is recognized in Clause 2, Section 17, Regulation XXVIII. 1803. The landlords can prevent the crops from being removed from the ground till their demand is satisfied, and they can sue summarily for balance claimed by them, within a month before the Government instalment falls due.

260. The landlord has the option of proceeding against his tenant either by distraint or summary suit.

261. In the former case he distrains of his own authority, and brings the distrained property to sale through the agency of the person appointed for the purpose under Act I. 1839,\* who is either the naib Tuhseeldar of the pergunnah, or a person specially appointed for the purpose. In this event, the tenant in order to save his property from sale must either pay the demand, or find security for the payment with interest, whilst he contests the claim before the Collector by an action of replevin.

262. In the latter case the landlord proceeds against the person of his tenant, and has him arrested to answer the demand, or, in the event of his non-appearance, on obtaining a decree sues out execution either against the personal property of the defaulter, or against the tenure on which the balance has arisen.

263. If the tenure, on which the balance has arisen, be an intermediate tenure between the landlord and the actual cultivator, then the landlord is competent, when he has instituted a summary suit for the recovery of the arrear, to send a suzawul of his own authority to attach and collect the rents of the actual cultivators immediately from themselves, provided the arrear shall have been due for one whole month, and shall not be less than an entire kist.† As soon as the

\* The following orders were issued by the Sudder Board of Revenue, consequent on this enactment, and will be found in their Circular Order No. II.

43. "As Act I. of 1839 has vested the Collectors with powers to appoint any person to exercise the functions of selling property distrained for the recovery of arrears of rent, the Board requires that you will direct them to appoint a man in each Tuhseeldaree for this purpose, to reside at the station of the Tuhseeldar and to draw 10 per cent. of the proceeds of property distrained by him."

44. "If, however, there be not duty enough for a separate Officer, the Board direct that the appointment be given to the naib Tuhseeldar."

45. "The Collectors, in all instances of sale, or distraint, executed by these Officers, should insist on their recording a distinct Schedule of the property attached, clearly accounting for every article, on pain of being made responsible for the value claimed of any article not so accounted for."

† See Clause 2, Section 18, Reg. VIII. 1819, and Construction of the Sudder Dewanny Adawlut, No. 456, dated August 17th, 1827.

arrear is adjudged due in the summary suit, the landlord is at liberty, of his own authority, to cancel the tenure if it be a lease, farm or other limited interest.\* But if it be an heritable and transferable property, he can bring it to sale in satisfaction of the summary decree.† But no real property of a defaulter can be brought to sale in execution of a summary decree, other than that on which the default has occurred. Trees, tanks and houses are considered real (or more correctly speaking immoveable) property, and are therefore not liable to be sold in execution of summary decrees.

264. If the tenure on which the balance has arisen be that of a khod-kasht ryot or other resident cultivator of the soil, and the defaulter fail on demand immediately to pay into Court the sum adjudged to be due, the plaintiff shall be authorized by the Collector to oust the defaulter, and to make such arrangements as he may judge proper for the future management of the lands.‡

265. If the rents are taken in kind by division of the crop, according to the custom called Buttai, the landlord can distrain the standing crop when it is ripe, and under Section 11, Regulation XXVIII. 1803, can cause it to be reaped and divided. If in this proceeding he act contrary to custom, or oppressively so as to occasion unnecessary loss to the tenant, the latter has his remedy by an action of replevin, or for undue exaction, or for damages. If the landlord interferes with the tenant's crop, otherwise than by legal process of attachment, he commits a breach of the peace, for which he is liable to punishment in the Criminal Court. By summary suit the landlord may establish his right to a certain quantity of grain or its money equivalent, at the market price of the day.

266. If the rents are taken in the money equivalent for a certain portion of the crop, determined by estimate, according to the custom called Kunkoot, the same course of proceeding may be followed. If the tenant object to the distrainer's appraisalment, he has his remedy by an action of replevin, or for undue exaction, or for damages. In both of these classes of cases it may be observed that the rent is due

\* See Clause 4, Section 18, Regulation VIII. 1819.

† See Clause 7, Section 32, Regulation XXVIII. 1803, and Act VIII. 1836.

‡ See Clause 5, Section 18, Regulation VIII. 1819, and para. 2 of Construction of Sudder Dewanny Adawlut, No. 1205, dated March 15th, 1839.



on the ripening of the crop, and that if the tenant neglect then to make provision for the payment, he is a defaulter. It is only a special agreement to the contrary between the parties, which could bar the landlord's demand on the ripening of the crop.

267. In cases where the payments are made in kind or in the money equivalent at the market price of the day, according to the customs of Buttai or Kunkoot, mentioned in the two preceding paragraphs, the landlord has evidently an interest in the cultivation of certain crops. The rotation of crops is fixed by custom, and if that custom is violated, so that crops are grown of a less value than the custom requires, the landlord will be a considerable loser, by receiving no more than his ordinary share. He is however entitled to the full value of his share of an average crop of the more valuable kind sanctioned by the custom, and he can distrain or sue summarily for its equivalent in money, or in the grain that may be sown. If the existence of the custom be disputed, this is a point which must be decided like any other question arising out of the suit. A dispute of this kind may probably be brought before the Collector at the sowing time, when the landlord may endeavour to eject the tenant, and the tenant bring an action for ouster. If the tenant is not in arrears he cannot be ejected, but he may be warned of the certain ruin he will bring upon himself by resisting any legitimate requisition of this nature which may be made upon him by his landlord.

268. It is unnecessary here to specify the provisions made by the law, for enabling landlords to obtain their rights by either of these processes. The law regarding this class of summary suits will be found well summed up by Mr. J. C. Marshman in his *Guide to the Civil Law* in pp. 272—292, and regarding distraint in pp. 493—505.\* Every assistant should be required to study and master these provisions, before application is made that he be invested with special powers to try summary suits under Section 21, Regulation VIII. 1831. Execution† of a summary decree may be taken out within twelve years from the date of such decree.

\* These portions of the entire work have since been published in a separate form for the use of Revenue Officers. The book is entitled "The Rules regarding Distraint and Summary Suits." Serampore, 1850, 8vo. pp. 168.

† See Construction of the Sudder Dewanny Adawlut, No. 1286, dated September 6, 1839, also Circular Order of the Sudder Dewanny Adawlut, No. 35 of 1843.

269. Every effort should be made to render the process as cheap and summary as can be. With this view a general authority has been given to receive petitions of plaint for whatever amount, on paper of 8 annas value (as authorized by Section 7, Regulation VIII. 1831), and on reference to Sections 7 and 8, Regulation XIV. 1824, it will be seen that there are few other documents which require to be written on stamp paper. Hence too has arisen the practice of allowing the landlord to include in one suit several tenants, who are in balance to him. There is nothing in the law opposed to this practice, and it conduces much to rapidity and facility of decision. The costs should also be kept within the lowest practicable amount, [complicated claims on account of] interest should not be allowed, and no farther charge should be admitted for the remuneration of mookhtears or agents than the circumstances of the case absolutely require.

270. The proceedings are essentially summary. The point to be tried is reduced to simple terms, viz. whether the plaintiff in possession has received from the defendant the sum due, according to the rate of last year, or according to his written agreement. In the former case the putwarree as the sworn accountant of the village is the general referee, and, unless under extraordinary circumstances, his evidence is sufficient. His signature is also usually required to authenticate written agreements. His evidence should in all cases be taken, and the party objecting to his evidence should make out a very strong *prima facie* case before further witnesses are heard.

271. By Section 13, Regulation VIII. 1831, Collectors are empowered with the sanction of the Commissioner to refer summary suits to the Tuhseeldars for investigation and report. This course possesses so many advantages that it ought to be the general rule, that all plaints, immediately they are filed, be sent to the Tuhseeldar. He will generally be able, near the spot, and with little comparative trouble to the parties, to arrange the dispute and return the case so adjusted, that it may be immediately struck off the file. If however any objection be made to the report, issue should be joined on it, and the case should be immediately disposed of by the Officer in charge of the department. The cases, in which it would be preferable not thus to refer to the Tuhseeldar, are those, in which his impartiality may be suspected, in

dated October 14, 1843, and Circular Order of the Sudder Board of Revenue, No. 7, dated June 24, 1845.

which the parties concerned may have authorized agents in the Collector's Court, or which may turn upon points, coming under the Collector's cognizance in other departments of his office, such as disputed succession, or the rights of certain classes of tenants, or the execution of orders of the Civil Courts.

272. Under Section 9, Regulation VIII. 1831, the Collectors have the power of referring plaintiffs in summary suits to regular suits, by endorsement on the back of the petition of plaint. This power may always be beneficially exerted, whenever there is reason to think that the demand is in itself just and legal, but that its enforcement by summary process is barred by the special rules applicable to such a course of proceeding, or that the reception of the case would lead to a long and complicated enquiry. The indiscriminate or too frequent reference of persons to the regular Courts may be hard on the plaintiffs, and injurious to the defendants.

273. In all cases, landlords are bound to treat their tenants with consideration, even in the enforcement of legal claims. If they proceed with unnecessary harshness, they are liable to be cast in damages, and these can be awarded in a summary suit under Circular Order, Sudder Dewanny Adawlut, November 15th, 1833, para. 3. Thus, for instance, landlords are liable for damages; if they distrain irregularly, i. e. without observance of the strict legal forms, (Clause 2, Section 2, Regulation XXVIII. 1803); if they distrain and sell when no arrear is due, (Section 6, Regulation XXVIII. 1803); if they wilfully distrain property, the value of which is disproportionate to the arrear demanded, (Section 14, Regulation XXVIII. 1803); if they proceed to sell distrained property, notwithstanding tender of payment, (Section 9, Regulation XXVIII. 1803); or if they oust a ryot or distrain without having previously filed the required putwarree's papers, (Section 15, Regulation IX. 1833). On the other hand, tenants, who resist legal attachment, are liable to damages in twice the amount rescued, (Clause 2, Section 17, Regulation XXVIII. 1803). Whilst however this power of awarding damages is given in order to prevent illegal or oppressive conduct, it evidently should be used with caution, and only in the clearest and most flagrant cases. If a distrainer, on discovery of an irregularity which he has committed, tender sufficient indemnification, he is not liable for damages (Clause 2, Section 2, Regulation XXVIII. 1803).

274. II. *Suits of Tenants against Landlords for exaction of Rent.* If the landlord by legal or by illegal measures compel his tenant against his will to pay what is not justly and legally recoverable by the summary process, the tenant has his remedy by summary suit\* for refund of the sum thus exacted, with or without damages, as the case may be.

275. Thus if a landlord extort payment of a demand by confining or corporally punishing his tenant, the amount may be recovered in a summary suit, (Section 26, Regulation XXVIII. 1803). So too if the tenant pay an unjust demand to avoid imprisonment, (Section 33, Regulation XXVIII. 1803,) or if an unjust demand be realized by distraint and sale of his property, (Section 17, Regulation V. 1812).

276. III. *Suits of Tenants against Landlords for ouster from their holdings.* This jurisdiction is founded on Clause 5, Section 18, Regulation XVIII. 1819, (extended to the ceded and conquered Provinces by Section 22, Regulation VII. 1822), which declares that it is illegal for landlords to oust "Khoud-kasht or other resident cultivators of the soil" except under certain circumstances. Hence the Court of Sudder Dewanny Adawlut, have ruled in their Circular Order of November 15th, 1833, that, "in case of a contravention of this rule, a remedy should be afforded by the Collector on the summary application of the ejected ryot, by an order for his being restored to possession, and his retaining it until the process prescribed by the Regulation shall have been observed." If the landlord again eject the ryot, after he has been restored to possession, or otherwise molest or harass him, Clause 8, Section 32, Regulation XXVIII. 1803 empowers the Collector to punish such oppression by the award of full costs and damages, besides a fine to Government.

277. This jurisdiction includes all cases of dispossession from cultivation, when arising out of claims for rent as between landlord and tenant, but it does not include such cases, when arising out of questions of right between claimants of the same land. It may however be, that the case, though really between landlord and tenant, is apparently one between two persons both claiming the right of occupancy. For instance, a landlord wishing to oust a tenant, may prompt another

\* The Court of Sudder Dewanny Adawlut in paragraph 3, of their Circular Order No. 100, dated November 15th, 1833, ruled that such cases had been cognizable by the Judges under a summary process, and became cognizable by Collectors under Regulation VIII 1831.

person, with whom he has an understanding, to oust the tenant. In such cases the landlord should be made a party to the suit, and the case summarily treated according to apparent facts. If the intruder claims under any title immediately derived from the landlord, the complicity of the landlord is apparent, and the remedy should be afforded.

278. There is no summary power of ejectment given to the landlord in cases, where the cultivator is a mere tenant-at-will, and has no right of occupancy.\* But any actual cultivator, who resists summary ejectment, has his summary remedy, the sole point cognizable by the Collector being the fact of ejectment from actual occupancy. In order therefore to eject a tenant-at-will, who is not in arrear, the landlord, as the law stands, may find it necessary to institute a regular suit. In practice, this is not found to occasion inconvenience. Unless where there is an actual valuable right of occupancy, questions of this sort readily adjust themselves by considerations of mutual interest.

[The procedure in suits for ejectment, and ouster, has of late been materially modified by the orders of Government and the Sudder Board of Revenue, which are now added to Appendix XXVI.]

279. IV. *Suits of Landlords against Putwarrees or Agents for the production of accounts.* Suits of this kind are not common. The putwarree is generally recognized as a servant of the Government, as well as of the landlord, and the annual production of his accounts is enforced by the Government for the purposes of protecting the rights of all concerned. Still the existence of this power on the part of the landlord is essential for the maintenance of his authority. If the putwarree is remiss in performing his duty, the efforts of the landlord in keeping him to the discharge of his duty should be well seconded.

\* Under Cl. 1, Sec. 20, Reg. VII. 1822, Collectors may be vested with authority to determine by summary process all complaints of "any violation of subsisting engagements in disputes respecting the rent and occupancy of land, between landholders or farmers of land, and their under-tenants of whatever denomination." Wherever therefore this power is conferred, and it has been generally conferred in the N. W. Provinces by the notification of Sept. 12, 1848. v. App. No. XXV., disputes of this kind between landholders and farmers or cultivators may be readily brought to adjudication at the time, when an order is most wanted, i. e. in June or July, when the arrangements for the cultivation of land during the ensuing year are usually made. Care, however, must be taken that the real rights of occupancy possessed by cultivators be not hastily held to be barred by the omission of their mention in the settlement Record.

Suit may be thus brought\* not only against the putwarree, when he is employed by the landlord in the management of his estate, but also against all other native agents of every description, whilst in service or immediately after resignation or dismissal, and for any matter relating to the discharge of their respective trusts.

280. The Sudder Board of Revenue require from Collectors and Commissioners monthly returns of the three first classes of cases in forms, which will be found in the Appendix No. XXVI. The arrangements in this department are now so complete, and the facilities for the adjudication of these cases are so great, that very few cases remain on the file more than three months. Whenever a longer period than that elapses, a special explanation of the cause of delay is required. The sole ground of appeal,† from the authority who first decides the suit to the Commissioner, is on the plea of irrelevancy of the Regulation to the case appealed. This restricts the number of appeals to a very small amount. The proper appeal on the merits of the case is by regular suit in the Civil Court.

281. The Collector who is desirous to keep himself acquainted with the state of his district, should pay close attention to the file of summary suits. It is most important to provide for their rapid decision and to prevent the accumulation of arrears, and much general information may be gathered from the file. The increase or decrease of the suits should be watched, and the causes of the fluctuations investigated. An unusual number of suits of any particular class, or in any particular locality, may often afford the clue to some erroneous practice or to some local abuse, which requires correction and remedy. If,

\* See Section 19, Regulation V. 1800 for Benares, and Section 37, Regulation XXVIII. 1803 for the Ceded Provinces. See also Construction of the Sudder Dewanny Adawlut, No. 946, April 24th, 1835.

† The extent to which a Collector may revise the decisions of his subordinates is thus defined by the Sudder Board of Revenue in their Circular Order No. 10, dated May 30th, 1848

"No party can claim of right to be heard in appeal in the Revenue Department, from the decision of a Collector, Deputy Collector, or Assistant Collector in the summary suit Court, except by the Revenue Commissioner, and then only on the ground of irrelevancy of the Regulation to the case appealed.

"Nevertheless, if a Collector think that injustice have been done by the decision in a summary suit of any Deputy or Assistant Collector subordinate to him, he may within one month annul or amend the decision.

"After the lapse of one month from the date of a decision in a summary suit by a Deputy or Assistant Collector, the Collector loses all power of interference, and the decision stands subject to the same conditions as a decision passed by the Collector himself."

however, it results from the efforts of the people to manage their own affairs, so as to prevent the intervention of the Officers of Government on the occurrence of default, it is in itself a most desirable and satisfactory event. Every encouragement should be given to the malgoozars to realize their just dues by their own efforts legally exerted. The law arms the malgoozar with sufficient authority, and all irregular interference between him and his under-tenant is much to be deprecated.

282. The same considerations, which constitute the Collector the judge in all summary suits between landlord and tenant regarding the rent of land, make him also the judge in all suits brought under Clause 2, Section 8, Regulation VII. 1824, by abkaree farmers against the venders and manufacturers of spirituous liquors, for arrears of abkaree revenue.

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SECTION V.—*The execution of the Orders of the Civil Courts.*

283. There are many reasons which render it desirable in cases connected with landed property, to employ the Collectors of Land Revenue in giving effect to the orders of the Regular Courts, established for the administration of Civil Justice.

284. All orders of the Civil Courts, regarding land paying revenue to the Government, must more or less affect the interests of the Government. An absolute right of property in the land has been recognized and full power\* has been given to transfer it at the option of the proprietor in any way consistent with the laws. But still the mode in which those transfers are made, or the orders of the Civil Courts respecting such transfers, may materially affect the value of the land. When the title to land is good, its value is high, and it is likely to be improved, other circumstances being favorable. But when the title is rendered doubtful, either by the misconduct of the owner, or by the errors of the Courts, the estate is likely to suffer greatly in value, if not to be entirely ruined. The prosperity of a district must therefore greatly depend on the mode in which Civil Justice is administered in it, and the Collector is deeply interested in using his utmost endeavours to further its right administration.

285. But there are circumstances in the system, established in these Provinces, which render it peculiarly desirable that the Collector should keep himself apprised of the proceedings of the Civil Courts.

\* See Section 36, Regulation XXV. 1803.

286. When an estate falls into arrears and it becomes necessary to decide on the means which are to be adopted for recovering the arrear, the title to the property must be taken into consideration. If the proprietor be harassed by expensive litigation, it may be hard and useless to proceed against his person and personal property, and it may be the best course to transfer the property to another party, either by farm for a time, or by sale in perpetuity. This course need not prejudice the right of any person, who has a better title to the estate than the person in possession, because he is at liberty to offer for the farm or to pay down the balance, and thus to save the estate from sale.\*

287. The strong establishments and great influence of the Collector may also be most beneficially exerted in supporting the authority of the Courts. The decrees of the Courts, when finally passed, are irreversible. It is essential to good Government, that their decrees be carried into effect as completely and speedily as possible. The Collectors are efficient instruments for this purpose, and they can moreover exert great power with very little expense to the parties concerned.

288. These remarks will sufficiently indicate the spirit in which the Collector should enter on the discharge of this part of his duties. He must altogether discard the petty jealousy, which is sometimes found to actuate one class of public servants in their communications with another. He will regard all as working together for one common end, viz. the public good. In the system under which he is employed, the Civil Courts exercise an overruling power superior to his own, and that without reference to the persons who may happen to be judges at the time. Whilst therefore he keeps himself apprised of all material occurrences, he will dispose all his operations as much as possible, so as to facilitate the administration of justice. He will afford his zealous assistance whenever it may be needed, and he will treat the orders of the Court with perfect deference and implicit obedience. He is the Officer of the Courts of Justice, and he is bound as such to execute their orders with intelligence and discrimination. If the order appear

\* See Section 9, Act I. 1845. The principle of this enactment is extended to the case of farms by a decision of the Sud. Dew. Adl. N. W. P. dated Jan. 23, 1849. See printed decisions.



to be founded on a misapprehension of facts, or to be inapplicable to the real circumstances of the case, and is open to revision, he can submit his view for the Court's consideration and await further orders, but, when his view is overruled, he must immediately give way, and carry out the instructions he receives to the best of his ability. Capitious opposition must be avoided as much as blind indifference.

289. All communications with the Courts in the capacity of their ministerial Officer, will be conducted by the Collector in the form of proceedings in the Vernacular language, or of English correspondence.\* It is not necessary in such cases to move the Court by petition or through the Government Pleader.

290. A Collector should always bear in mind that he may probably be himself called upon at some future period to fill the office of Judge, and that he possesses a valuable opportunity for watching the effects of this part of the system from a point of view, which in many respects is most favorable for the purpose. He may often be able to trace the effects of litigation, in the history of a family or a village community. He may be able to discern how much of the resulting evil arises from the bad passions of the parties, and how much from the faults or defects of the judicial system. These observations may suggest to him improvements either in the system or in its practice, which may be of great value, and which it may become his duty to submit for the consideration of superior authority on any favorable opportunity.

291. The occasions, on which the Courts call upon the Collectors to execute their orders, are, where such reference is rendered necessary, by the law, or, where it is left optional with the Judges.

292. The reference is rendered necessary by law in case of

\* In determining whether the correspondence should be in the Vernacular or English language, the rule laid down by the Court of Sudder Dewanny Adawlut in their Circular Order of April 18th, 1811, regarding discussions between Judicial Officers should be observed; viz. that "all discussions regarding the relative powers of European Officers, or animadversions upon points of a general nature, not immediately connected with the trial and decision of any case, should be conducted in the English language."

- I. The division of estates paying revenue to Government.
- II. The attachment and sale of land paying revenue to Government or of considerable rent-free estates.
- III. The registration of transfers of landed property.

293. I. *Division of Estates.* It is provided by Section 3, Regulation XIX. 1814, that this operation must always be effected by the Collector of Land Revenue. The rules, which have already been laid down, in paras. 167—184, for the performance of this operation on the application of the parties, are generally applicable to its performance under orders of the Civil Court, but many of the steps of the process, which are ordinarily submitted to the wishes of the parties or ruled by the order of the Collector, may come under the cognizance of the Court. The Court has adjudged a certain portion of the estate to be the property of the decree-holder, and is of course bound to see that he is fairly treated.

294. If the decree is for a fractional portion of an undivided estate, the Court will see that a proper portion of the estate is conveyed to the decree-holder, in conformity with the rule prescribed in Section 8, Regulation XIX. 1814 and the enactments therein referred to.

295. If the decree is for certain specified lands in a joint undivided estate, on which the Collector is required to fix a fair amount of jumma, and thus to form it into a separate estate, the powers of the Courts are more restricted, for the adjustment of the jumma is a function, with which they have not\* the power of authoritative interference. In all such cases however the Collector should treat the representations of the Court with deference, and, in finally reporting the case for confirmation under Section 19, Regulation XIX. 1814, he should state any representations of this nature which may have been made to him, and the considerations which influenced him in disposing of them.

296. It may sometimes happen that divisions are ordered in terms inapplicable to the state of property in a mahal. A decree may be given for a fractional share, when the estate consists of several separate independent properties, and it may be difficult, if not impossible, to

\* See Clause 2, Section 12, Regulation VII. 1822,

determine how the decreed portion is to be separated, or from whose lands it is to be taken. Such cases were of more common occurrence, when the nature of land tenures in these provinces was little understood, and the Sudder Dewanny Adawlut found themselves compelled to declare\* such decrees incapable of execution, and to order them to be struck off the file, with leave to the parties to bring fresh suit. Now, however, a remedy is provided in the proper stage, by requiring† every plaintiff to bring his suit in terms applicable to the state of property, and it will seldom happen that decrees are passed, which cannot be easily carried into effect. If, however, cases of difficulty occur, the Collector should explain the circumstances to the Courts and await their instructions. The instructions should be followed as far as may be practicable, but, if the Collector is still at a loss how to proceed, he should refer to the Commissioner of the Division, and be guided by his advice.

297. II. *The attachment and sale of landed property paying revenue to Government.* Under the provisions of Regulation V. 1827, the Civil Courts are bound to make all attachments of landed property through the instrumentality of Collectors of Land Revenue. Entire joint undivided estates may be thus attached under Section 26, Regulation V. 1812, whenever disputes amongst the proprietors produce inconvenience to the public, or injury to private rights. So also portions of estates may be attached under Clause 2, Section 5, Regulation II. 1806, and it must be remembered that whenever a portion or the whole of an estate is attached by order of the Civil Court, sale in realization of a balance can only take place at the end of the Fussily year, Section 10, Regulation I. 1845.

298. Attachment also sometimes takes place to prevent waste preparatory to the sale of land, in execution of decrees of Court. In such cases the Collector, or the Officer appointed by him to the management of the estates, ordinarily stands in the place of the former proprietor, and possesses no other powers than those which the former

\* See Rule 7, Circular Order, Sudder Dewanny Adawlut, No. 1143, dated June 24th, 1812, given in Appendix No. XVIII. to Directions for Settlement Officers.

† This will be found clearly set forth in the Circular Order of the Sudder Dewanny Adawlut, dated August 3rd, 1847, which explains and modifies the former order of June 24th, 1842. See Appendix, No. XVIII. to Directions for Settlement Officers.

proprietor possessed. The remarks contained in paras. 72—76 regarding temporary attachment in consequence of default, are applicable to these cases of attachment under orders of the Court. But under Section 4, Regulation V. 1837, the Civil Court has to state specifically the property to be attached, and therefore the extent of the attachment in the property indicated. The management only of the property rests with the Revenue Authorities. Whenever therefore the proprietors cultivate themselves and their profits are derived from favourable rates on their seer lands, the Court should be moved to state whether they desire the whole of the proprietary profits on the land to be attached. If such is the case, the Collector will have to determine what is rightfully held as seer, and to fix on it a fair Ryottee rate. The Resolution of September 12th, 1848, (See Appendix, No. XXV.) gives him the power to do this. If it be necessary to raise the rates of non-proprietary cultivators, he can do this under Sections 9 and 10, of Regulation V. 1812, which by Section 11 are made especially applicable to sequestrators on the part of Government. The Commissioner should consider it an important part of his duty to provide, that estates thus held in trust by Collectors are rightly and faithfully administered. The present arrangement, which throws the Rubbee Kists into the official year following that in which the collections were made, is liable to occasion hardship. For instance, the Collector may be required after he has made the Rubbee collections, to pay the amount into Court, before the Rubbee Kists are due to Government. In that case, there would be a balance in the following year's accounts, which it might be hard to realize from the person then placed in possession. The Collector should make exertions to prevent hardships of this kind, and he would no doubt be warranted in detaining the Rubbee collections to make good the Rubbee Kists. But if through error or inadvertence this has not been done, the mere fact of the employment of the Collector in executing this process of the Court cannot bar the claim of the Government to the full demand. The Government is entitled to its jumma whatever may be the act of private parties, in their spontaneous transactions, or in the enforcement of their rights through the Civil Courts.

299. Sales of landed property paying revenue to Government, or of large portions of land exempt from payment of revenue, are made in the North Western Provinces, through the agency of the Collectors of Land Revenue, under the provisions of Section 6, Act IV. 1846,

The considerations, which influenced the Legislature in adopting in these provinces a different course in this respect, from what is enjoined in the Lower Provinces, were no doubt those peculiarities of functions and powers, which have been mentioned at the commencement of this Section. The rules under which such sales are to be conducted, as sanctioned by the Government of India under Section 2. Act IV. 1846, were promulgated by the Court of Sudder Dewanny Adawlut on December 14th, 1846, and will be found in the Appendix, No. XXVIII.

300. It sometimes occurs that, through the mistake or malicious design of the decree-holder, property is advertised for sale, in which the person against whom the decree is issued has in fact no right or interest whatever. The sale in such case might occasion much alarm and risk to the real owners of the property, and the Circular Orders\* of the Sudder Dewanny Adawlut provide effectually for the prevention of such injustice. If the Collector has reason to suspect that such is the case, he will be careful to inform the real owner of the property of the intended sale, and instruct him what steps he should take to prevent it. The Civil Court cannot set aside the sale merely on a remonstrance addressed to them by the Collector, but if the party, whose interests are affected, petitions them, and prays an investigation, they cannot refuse to hear him.

301. Collectors must be careful to perform this duty with diligence and punctuality. They will not fail also to view such sales as affording them information regarding the value of landed property in their district. Inferences must not be hastily drawn from the sums bid at such sales, for the property often bears a fictitious value. The decree-holder may be willing to take the property in satisfaction of his entire demand, knowing that no other available assets can be found, or feelings of rivalry or enmity may lead to the offer of an excessive price, or perhaps the whole transaction may be collusive to bar the right of some third party. But it will be found that after the rejection of all doubtful cases of this nature, there will still be left a sufficient number, from which sound conclusions may be drawn regarding the market value of landed property, and the effects of the existing system upon its price. Few enquiries are likely to be more interesting, or to lead to more useful results.

\* See Circular Orders Sudder Dewanny Adawlut, dated 10th June, 1842, and 21st May, 1847.

302. III. *The registration of transfers of landed property.* By Section 11, Regulation III. 1803, the Civil Courts are required to furnish to the Collector copies of all decrees regarding land paying revenue to Government. These should always be lodged in the Record Office with the other documents regarding the mouzahs to which they belong, and should be entered in their proper places, in the indexes. The importance of this as affording a local index to the decrees of Court, has already been shown in para. 139. If the decree affects more than one mouzah, a reference to it should be made in the indexes of every mouzah affected.

303. On giving possession of Landed Property to any party under a decree of Court, the Judge orders mutation of names in the Collector's malgoozaree Register. This is the necessary consequence of the enforced transfer of the property. It may happen that the name of another person is entered in the register than that of the person, whose exclusion from the property is ordered. If so, this should be certified to the Civil Court, and further instructions requested. The orders then issued should be immediately carried into effect, though the Collector of course possesses the power of representing to the Commissioner any injustice, which he may perceive to result from the enforcement of the order.

304. When the person, whose name is entered in the malgoozaree register, is the mere representative of the village community, it may be that, under the constitution of the village as settled in the administration paper, the Civil Court does not possess the power of placing another person in his room. Whatever property the lumburdar possessed in his own right will pass by the decree of the Court, and, if the effect of the decree be entirely to sever his connection with the village, he will cease to be the representative of the community, but the right of election will then revert to the community, who will proceed to fill up the vacancy according to the rule locally in force. If the decree order severance from the estate of the land decreed, then the decree-holder will appear as the recorded proprietor of a new mehal, and the old community will elect a new representative for the remainder. This course of proceeding has been recognized by the Courts.

305. If the person, against whom the decree is passed, is not a lumburdar, and division of the estate is not ordered, the mutation of names will then only be made in the putwarree's paper No. VII, by order addressed to that officer through the Tuhseeldar.

306. When property is under litigation in the Civil Courts, instructions are sometimes addressed to the Collector forbidding mutation of names (kharij dakhil) without the authority of the Court. This proceeding is of the nature of a *caveat*. The Collector is supposed to have the best and earliest information regarding intended or actual transfers. If the Collector has reason to believe that a transfer of the property is taking place, notwithstanding the injunction of the Court, he should warn the parties, and immediately apprise the Court of the circumstance. If the transfer is allowed provisionally to take place, subject to the Court's future decision as to the right of the transferrer, mutation of names should be made on this understanding.

307. In the above cases the Courts are required by law to refer to the Collectors the execution of decrees they have passed. Section 6, Regulation VII. 1825, further authorizes the Courts "to require the aid of the Collector in the enforcement of decrees whenever it may appear conducive to their speedy and complete execution; whether by giving possession to the parties entitled thereto; or by the adjustment of a wasilât account or otherwise." The Court of Sudder Dewanny Adawlut\* have expressed their opinion of the expediency of the judicial authorities availing themselves, so far as may be practicable, of this power, and they consider it obviously calculated to conduce, in a very material degree, to the speedy and satisfactory execution of decrees regarding landed property. In such cases, as well as in others where a reference to him is enjoined by law, the Collector is bound to yield a hearty and ready concurrence to whatever the Courts may require. The Judge is the person to determine whether the Collector's Agency is likely to be beneficial, and if the Judge does so determine, the Collector must obey.

308. In order to ensure the prompt attention of the Collectors to this branch of their duties, quarterly returns are made† by the Civil Courts to the Sudder Dewanny Adawlut of all requisitions to Collectors regarding the execution of decrees, which remain incomplete at the close of the quarter. The fourth column of this statement is headed,

\* See Circular Order, Western Court, No. 196, September 30th, 1836.

† See Circular Order, Sudder Dewanny Adawlut, No. 127, dated Dec. 12, 1834.

|   |   |   |   |           |                |
|---|---|---|---|-----------|----------------|
| " | " | " | " | No. 28, " | Dec. 21, 1838, |
| " | " | " | " | No. 88, " | June 19, 1840. |

"Reasons assigned by Collector for non-execution,"\* and is to be filled up by the Collector himself, to whom the statement is forwarded by the Judge for that purpose. When the Judge does not consider the Collector's explanation satisfactory, he excerpts† the questionable entry from the statement, and sends it to the Commissioner of the division, whose duty it then becomes to enquire into the cause of the delay, and to instruct the Collector in the course he should pursue.

[Attached to Appendix XXVII. will be found the recent orders prescribing that all suits in the Civil Court for enhancement of rent shall, in the first instance, be made over to the Revenue Authorities for enquiry and report, both as to the right of enhancement, and the rate fairly demandable. The rules for the realization of fines by the Civil Courts under Act XIX. 1853, are also included in this Appendix.]

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SECTION VI.—*The Charge of the Accounts and of the Treasury of the District.*

309. It has already been shown in paragraph 147, how the Collector's Office becomes the place, where the village accounts prepared by the putwarree are deposited. These accounts are designed to show how much the proprietors collected from the cultivators, and when, and by whom, and on whose account, the payments on account of Land Revenue were made by them into the public Treasury.

310. Payments are made by proprietors into the Tuhseeldar's Treasuries, all of which may be considered branches of the Treasury at the principal station. The Tuhseeldar is only so far responsible for the safe custody of the money, as he is bound to see that all rules for the proper conduct of the duties of his office are properly observed. The Tuhveeldar or Treasurer is the Officer personally charged with the money, and he is always a nominee of the Collector's Treasurer, who is security for all the Tuhveeldars in the district. Whenever therefore the Tuhveeldar has given his receipt for any sum, the person who

\* See Circular Order, Sudder Dewanny Adawlut, No. 52, dated May 2, 1844, and Circular Order, Sudder Board of Revenue, No. 4, dated May 28, 1844.

† See Circular Order, Sudder Dewanny Adawlut, No. 14, dated May 1, 1843.



makes the payment is to that extent discharged from all further demand on the part of the Government, and the Collector has to provide that the sum is correctly shewn in the public accounts, and the cash carefully kept. There are therefore two sets of accounts, to which his attention must be directed, viz. those furnished by the Tuhseeldar, of sums received in his Treasury and remitted to the Collector's Treasury, and those furnished by the Collector to the Accountant, of sums received and disbursed from his own Treasury.

311. The accounts furnished by the Tuhseeldar to the Collector are in the Persian character, according to the system of Notation called *Siyak*, with which every Revenue Officer should be familiar. In the Appendix No. XXVIII. will be found the directions regarding these accounts, and the forms prescribed by the Sudder Board of Revenue. The main check on the accounts consists in the obligation on the Tuhseeldar to despatch every day before he closes his office, a copy of the Journal (Seeaha) No. III. showing all the pecuniary transactions of the day. Arrangements must be made in the Collector's office to ensure the punctual receipt of these, and the comparison of them with the periodical returns furnished by the Tuhseeldar in the middle and close of each month. It will be observed, that the entries are chiefly those of receipts. The Tuhseeldar has no power of making disbursements, without the special order of the Collector, except in the case of the repayment of deposits, received from the Moonsiffs.

312. Provision must be made in concert with the police for the rapid and safe transport of treasure from the Tuhseeldar's to the Collector's Treasury, either at fixed times, or whenever a certain sum has accumulated. The treasure should be brought in if possible in one day, but, if the halt of a night is unavoidable, then the place selected for the halt should be strong, and well defended by a sufficient guard. During his progress through the district in the cold weather the Collector should examine the Tuhseeldares, and see that the Treasury is securely constructed, and that a vigilant guard is maintained over it, and that the sum actually in the Treasury corresponds with what is shown in the Journal (Seeaha).

313. The necessity for cash remittances from the Tuhseeldares to the Collector's Treasury may often be obviated by orders on the

Tuhseeldars to pay sums, which have been received in the Collector's Treasury. It is sometimes convenient for private individuals engaged in mercantile transactions, or for Officers of Government, charged with the construction of public works, thus to receive the money they may require, at a distance from the Sudder Station. Every effort should be made to facilitate arrangements of this nature, provided that all risk of loss be avoided. The most obvious precautions consist in providing, that the money shall always be credited in the Collector's Treasury before the order on the Tuhseeldar for payment is given; and that the orders shall always be signed and sealed by the Collector, and shall not be mere cheques given by the Treasurer on the Tuhseeldars.

314. The accounts, furnished by the Collector to the Commissioner and to the Accountant, are in the English language. They embrace all the pecuniary transactions of the Government in the district, and are of course very voluminous. A full explanation of them is given in Mr. C. Allen's Accountant's Manual, which was published under the authority of the Government at Agra, in 1847, and rules are there laid down for the compilation of each. It is only possible in this place to give a few general observations on the nature and objects of some of the principal accounts.

315. The monthly Treasury account shows every item of receipt and disbursement, arranged under appropriate heads. The greatest importance attaches to the correct compilation and punctual despatch of this document to the Accountant's Office. It is the document from which the books of the Presidency are made up, and those books cannot be closed, till every Treasury account of the year has been received from every Treasury.

316. Each department of receipts has its separate system of check or registration. That which regulates the receipt of the Land Revenue; the most requires to be studied and understood.

317. The Government, when it gives its sanction to the settlement of a district, determines the amount which, in each year of the settlement, is to be collected from every mehal in the district. This is shown at the commencement of every year for each pergunnah, as the instalments fall due, in a return (No. XIII. of the Manual) called the

pergunnahwar kistbundee. This is checked in the Accountant's Office by comparison with the orders received from Government regarding the settlement. The total must neither exceed nor fall short of the sum sanctioned by the Government.

318. In order to show how this authorized demand is realized, the Collector furnishes every month a document called Hal Touzeeh (No. VII. of Accountant's Manual), which gives the demand, collections, and balances for the current month. The demand corresponds with what was furnished at the commencement of the year, the collections correspond with the credit entry under this head in the Treasury Account, and the balance must be carried forward and accounted for in the statement for the following month. The balance which remains at the close of the last month, *i. e.* on April 30th, is the balance on the year's demand, and this, after deducting the remissions by Government in the year, is subsequently exhibited in a fresh series of accounts of outstanding balances of preceding years, called the Bukya Touzeeh (No. XVI. of Accountant's Manual,) from which it can never be removed till realized or remitted by a special order of Government.

319. These outstanding balances at the end of the year form the subject of separate and detailed report to the Commissioner, as has already been explained in para. 40 of this treatise.

320. Disbursements can only be made on the order of a competent authority, or on the receipts of public Officers duly empowered to draw, or of individuals authorized to receive the sums in liquidation of audited bills, or in repayment of sums advanced under the head of deposits, or of sums paid into other Treasuries for bills. Every entry under the head of disbursements must be supported by its voucher, when the Treasury Account is sent to the Accountant, and every charge must be accompanied by the audited bill. The Collector therefore in every payment has to prove that the claim was valid, and that the payee actually received the sum charged.

321. The inefficient balance is an anomalous but convenient device by which the Collector makes on his own responsibility certain payments on account. These he shows in his Treasury Account as so much cash in hand, till he procures authority for the charge and

consequent audit, when they are transferred to the several heads of account to which they properly belong. As all unadjusted items under this head stand at the personal debit of the Collector, he will be careful to keep the total within the narrowest possible limits, and not to make any disbursements without due authority, unless under very urgent circumstances.

322. The Collector is personally responsible for the Treasure in his charge. In the event of any embezzlement or loss occurring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safeguards against the loss, and that it occurred from circumstances beyond his control, or which could not be ordinarily calculated on. In order to aid him in his duty of keeping the Treasure, he is furnished with the services of a Native Treasurer, who is usually a wealthy Banker or Merchant, and who finds substantial security to an adequate amount.\* It should be an invariable rule, never to leave at the entire disposal of the Treasurer, a larger sum than may be sufficient for the disbursements of a few days, and considerably within the amount for which he has found security. The surplus should be kept in chests of more than ordinary strength, and furnished with two locks, the key of one of which should be kept by the Collector and of the other by the Treasurer. If the

\* Extract, para. 206, of the Sudder Board of Revenue's Circular Order N. IV.

206. The following rules are issued for determining the amount and description of security to be taken from Native Treasurers, and for regulating the pay of the office of Treasurer.

The Board have divided the Treasuries into three classes, as shown below, and have fixed the amount of security according to the responsibility of each. The amount of salaries thus fixed will be assigned to the several Treasurers upon occasion of revising the establishments. For the present no alteration is necessary.

\* 1ST CLASS TREASURIES.

|                    |  |              |
|--------------------|--|--------------|
| Bluttee Territory, |  | Murrianah,   |
| Bijnore,           |  | Hoshungabad, |
| Budaon,            |  | Jounpoor,    |
| Boolundshehur,     |  | Jubbulpoor,  |
| Deyra Dhoon,       |  | Kumaon,      |
| Elawah,            |  | Mynpooree,   |
| Futtehpoor,        |  | Pilibheet,   |
| Goorgaon,          |  | Seharunpoor, |
| Hameerpoor,        |  | Shychanpoor. |

\* 1st Class. In Treasuries where the daily expenditure does not exceed Rs. 5,000, the Treasurer shall furnish security to the amount of Rs. 25,000, and re-

ceive a salary of Rs. 50 per mensem.

Collector observe the prescribed rules regarding the Seeah,\* and daily see that it is brought up and balanced, he will be constantly informed of the amount of cash in the Treasurer's hands and will be able to avoid any risk of its exceeding the proper amount.

323. It is usual for a Collector to devolve the charge of his Treasury upon one of his Assistants, or upon his Deputy Collector, who, if appointed under Regulation IX. 1833, must be especially empowered by the Government to act in this capacity.† This arrangement is on many accounts very advisable, but it does not relieve the Collector from his individual responsibility,‡ nor does it absolve him from the duty of providing that every thing connected with the accounts and

| 2ND CLASS TREASURIES.                                        |                                                | * 2nd Class. In                                                     |
|--------------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------|
| Allyghur,<br>Azimgurh,<br>Banda,<br>Bareilly,<br>Goruckpore, | Muttra,<br>Mirzapore,<br>Moradabad,<br>Saugor. | Treasuries where the<br>daily expenditure is<br>above Rupees 5,000, |

and does not exceed Rs. 10,000, the Treasurer shall furnish security to the amount of Rs. 50,000, and receive a salary of Rs. 80 per mensem.

| † 3rd CLASS TREASURIES.                                |                                                      | † 3rd Class. In                                                        |
|--------------------------------------------------------|------------------------------------------------------|------------------------------------------------------------------------|
| Agra,<br>Allahabad,<br>Benares,<br>Cawnpore,<br>Delhi, | Farruckabad,<br>Ghazee-pore,<br>Meerut,<br>Panneput. | Treasuries where the<br>daily expenditure ex-<br>ceeds Rs. 10,000, the |

Treasurer shall furnish security to the amount of Rs. 100,000, and receive a salary of Rs. 150 per mensem.

\* See Accountant's Manual, Part I., para. 93, page 18.

† See Orders of Government, Revenue Department, dated 19th Nov., 1841, quoted in para. 16, of this Treatise.

‡ The Resolution of Government, dated 1st November, 1831, (paragraph 7.) declares that "all acts done by the Deputy Collector, are subject to his sole responsibility." On July 15, 1839, it was also determined by the Supreme Government, that the Collector's responsibility for the money in the Treasury remains undivided, except when for reasons of public convenience, and in an authorized manner he makes over entire charge of his Treasury, taking a receipt for the cash transferred. When an Uncovenanted Deputy Collector is placed in charge of a Treasury, by an official announcement in the Gazette, he is declared by the notification of Nov. 19, 1841, to be "responsible jointly with the Treasurer for the custody of the public money, and for the proper observance of all the prescribed checks and accounts, but the Collector is not thereby exonerated from his general responsibility as head of the Office for the affairs of the Public Treasury." From these passages it may be gathered, that the Collector whilst in charge of the district is never relieved from the obligation of maintaining an active supervision over the affairs of the Treasury, and of providing that business is regularly and

Treasury is conducted with regularity and punctuality. It is essential to his character as a public Officer, that he be well acquainted with the principles and mode of conducting this important branch of his duties, and he will find that carelessness or neglect in its performance will cause him great annoyance, and in the end unnecessarily occupy much of his time and attention.

324. It may be useful to enumerate a few of the points, which need to be well arranged and constantly supervised.

325. Care must be taken that all items received are immediately brought to credit. The receipt of the Treasurer renders the Collector responsible for the money, so that if it be not immediately brought to credit in the accounts, an opening is afforded for embezzlement. This is particularly the case with deposits, and can only be effectually checked by having a register kept in the Persian Department, of all orders for the receipt of money, with which the credits shown in the accounts should be compared.

326. Sums should never be debited in the accounts, till they are actually paid away. A lax system has sometimes prevailed, under which sums debited to the Government have remained in the Treasurer's hands, till it suited the convenience of the parties to receive them. This should never be allowed.

327. Such arrangements, as are consistent with the prevention of fraud, should be made for facilitating the transaction of business at the Treasury. Care should be taken to protect persons, who have to receive money, from imposition, and from the vexatious delays occasioned by the cupidity or insolence of the underlings in office. It concerns the character of the Government that Sepoys' family remittances should be promptly paid to the proper recipient, and money will be the more readily remitted by merchants through bills on the Public Treasury, if they feel confident that they will be treated with consideration in their transactions with the Collector's office.

rightly transacted, but that the pecuniary responsibility for special acts may be devolved on the Deputy Collector, who is placed in charge in an authorized manner.

328. The annual accounts regarding Tuccavee advances, outstanding balances of Land Revenue or Abkarree deposit, law charges, and inefficient balance will be much reduced and simplified, by attention to the earliest possible adjustment of all the items they contain. The speedy realization of Tuccavee advances and of Land Revenue balances is evidently desirable; but where immediate realization is impossible, no time should be lost in determining, whether the item should be recommended for remission, or retained on the books. The trouble of deciding this point is often evaded by placing the item amongst those, of which the recovery is declared "doubtful." When once sound policy or justice requires the remission of an item, its further exhibition as an unliquidated demand is objectionable. The unnecessary retention, under the head of deposits, of items, which ought to be repaid to individuals, such as the proceeds of lands attached on account of disputes, or from any other cause not involving forfeiture of the proceeds, is an injustice to them, and needlessly keeps capital useless, which might be expended for the good of the country. Wherever the pergunnahwar arrangement of business recommended in para. 13 has been introduced, it will be advantageous similarly to classify as many of the above items as may admit of it, in order that they may be examined by the persons conversant with the affairs of the pergunnah to which they relate, and in order that they may be brought forward and disposed of in connection with other cases affecting the same property. It will often be found that the mehals, whose affairs occupy much attention, are really few in number, and that those, which are once thrown into confusion, give rise to cases in many different branches of the office. In order effectually to restore the affairs of the mehal to a proper state, it is necessary to take up at once all that may be pending regarding it, and to dispose of the whole equitably and consistently.

329. All separate accounts, which do not appear in the public statements and books, should be avoided. The public accounts should shew all items of receipt and disbursement, and not the net receipts or disbursements in particular cases. Unauthorized funds are sometimes formed for public purposes, with honest and even most praiseworthy intentions, but they are highly objectionable in principle, and the large sums, devoted by the Government to the improvement of the roads and to public works in the district, leave no pretext for these irregular practices. Under this head may also be classed an objectionable

practice which sometimes prevails, of leaving the settlement of lapsed maafees, or other such lands, unreported for the sanction of the Government. As the jumma of these lands cannot be shown on the rent roll of the district, all sums received from them are credited under the head of Profit and Loss, as collections from "Lands not on the Towjee." They are thus excluded from the checks which it is important to maintain over all items of Land Revenue.

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SECTION VII.—*Miscellaneous.*

330. It remains to notice some of the duties incidentally devolved on the Collector, which cannot be brought under any of the preceding heads.

331. *The Local Agency.* By Section 9, Regulation XIX, 1810, the Collector is constituted *ex-officio* one of the local agents, on whom is devolved the care of public endowments for religious or other purposes, and also of nuzzool property, or escheats to the Government. With him are generally associated the Civil Surgeon, the Executive Officer of the division in the Department of Public Works, and any others who may be specially nominated by the Government.

332. It is not the wish of the Government\* that their servants should be concerned in the care of religious endowments more than may be absolutely necessary. Where interference is necessary, it should be restricted to the care of the temporal concerns of the endowment, and all control over the religious affairs should be avoided. Whenever the necessity of such a measure is apparent, the Government is prepared to appoint as Local Agents some respectable and trustworthy professors of the religion, whose endowments are to be taken charge of, and these as a Sub-Committee will manage the affairs of the Institutions.

333. The Local Agents are also charged with the duty of vindicating the right of the Government to all nuzzool property, or escheats, and also of managing the property, when the title of the Government

\* See Despatch No. 17 of 1841, from the Hon'ble Court of Directors, dated August 26th, 1841.



to it is clear. In this capacity their powers are large, and as the Collector is the person, who is best informed on the state of property in the district, the responsibility rests upon him of providing that false or frivolous claims to property as escheats are not put forward. In most large cities or towns, there are little patches of land, or public buildings, which are commonly considered Government property, and are perhaps entered as such on the Canoongoe's records. Wherever any list of such claims exists, or can be made out, the earliest opportunity should be seized for deciding on the validity of the claim on the part of the Government. If there is no owner, the right of the Government is clear. If individuals not in possession advance frivolous or long dormant claims, they should be investigated, and a decision passed upon them. If the claim be rejected, the claimant can seek his remedy in the Civil Court. If a person be in apparent proprietary possession of the land, the claim of the Government should not be advanced except on the strongest ground, and it can only be made good by a suit in the Civil Court.

384. Property which belongs to Government, should not be sold without the previous sanction of the Government. The Land will be sold rent-free, or subject to the demand for land Revenue, according as it may be excluded from the rent-roll, or may have been brought on the rent-roll at the time of the last settlement. Sale by public auction to the highest bidder will not be sanctioned whenever the acquisition of the ground may be made the means of personal annoyance. In such cases the land should be sold at an equitable price to the person apprehending the annoyance. Thus, land near a Mohammedan mosque or a Hindoo temple, should not be sold so as to subject the religious feelings of the people to offence, and thus also the lessee of Government land, or the owner of land immediately adjoining it, should be allowed to purchase the proprietary right for a fair sum, without requiring the land to be put up to public competition. The title to land thus sold will not be valid till the sale has been confirmed by the Government, and it is always required that the extent and description of the land be specified as minutely as possible, both by a map and by written statement. When there is much nuzzool land belonging to the Government in the neighbourhood of large cities, it is much sought after for building purposes. The rules laid down by the Government, for the adjustment of claims regarding such land in the neighbourhood

of Agra on April 25th, 1845, were published by the Sudder Board of Revenue as a Circular Order, and will be found in the Appendix No. XXIX.

335. The sums realized by the sale of nuzzool land are often devoted by the Government to purposes of local improvement, and the Local Agents become then entrusted with the care of public works of greater or less extent.

336. *The one per cent. Fund, or Road Fund.* At the time of the settlement, the zumeendars agreed to contribute one per cent. on the Government jumma, in commutation of the obligation, which rested upon them to keep in repair the public roads passing through their estates. The sum thus contributed is incorporated with the Government demand, and is leviable at the same time and by the same process as the public revenue. It is realized by the Tuhseeldars, and is remitted by them to the Public Treasury, where it is credited under the head of Deposits, and is paid out from thence on bills in English signed by any three members of the Local Committee. This Committee is constituted under a Resolution of the Government, dated February 10th, 1841, and is vested with the charge of all the roads in the district, except those which may be maintained by the Government.

337. The Collector is hence ex-officio the Treasurer of the Fund, and he is bound from his position to take a prominent part in the proceedings of the Committee. He is responsible that the faith pledged to the proprietors of land at the time of settlement is fairly kept, that they are exempted from all requisitions to repair the roads themselves, and that the roads are kept by hired labourers in proper repair for them. It is only after this primary object of the Fund has been amply provided for, that any surplus money, which may remain, can be appropriated to the improvement of the main lines of communication by the erection of bridges, or by raising and metalling the road.

338. *Supplies for Troops.* All proprietors and farmers of land are bound under the provisions of Regulations XI. 1806, and VI. 1825, to facilitate the march of troops through the country by providing the means of transport across the rivers, and by furnishing supplies, and

on failure to do so they are subject to fine. On the other hand, the Government engages to reimburse them all expenses on these accounts, and also to compensate them for any damage done to standing crops by the passage of troops. The Collector is charged with the duty of making these arrangements, and hence is furnished by Commanding Officers with timely notice of the approach of all troops, and of the route by which they will march, and the places at which they will encamp. He is responsible that the troops meet with no impediment, and that the owners are fairly paid for all articles which they may furnish to the troops. Repeated orders have been published both in the Civil Department to Civil Officers, and in the Military Department to the Commanding Officers of regiments or detachments, to ensure the attainment of these important ends. The most important of these standing orders have been collected together into a small pamphlet, entitled "Selected Orders, Civil and Military, regarding the march of troops, &c." which was printed under the orders of the Government at Simla in 1847, and a supplement was printed at Agra in the following year. It will be seen that the arrangements in this respect along the Grand Trunk Road have been made with particular care. Their strict maintenance is essential to the efficiency of Military operations, and to the comfort and well-being of the inhabitants along the road.

339. *Pensions.* It is unnecessary here to recapitulate the rules, which were prescribed for deciding on claims to pensions granted by former Governments. These investigations, held under Regulation XXIV. 1803, Section 17, Regulation VIII. 1805, Regulation XXII. 1806, and Regulation XI. 1813, were the occasion of much fraud, and were protracted through many long years. It is believed, that all such claims have been now decided, and that the Collector has only to concern himself with the payment of those, whose right has been recognized.

340. Pensions are of several kinds, the most important of which deserve distinct mention.

341. *First.*—Those pensions, which have been granted under Section 2, Regulation XXIV. in lieu of perpetual rent-free grants, are not liable to resumption, but constitute a heritable transferable property, liable to become the subject of litigation like any other property. There

is some reason to believe that this distinction has not always been kept in sight, and that few pensions have been specially declared to be granted by Government under this law. It may be observed that under the provisions of Regulation VI. 1817, the grant and confirmation of such pensions rests entirely with the Government, and that they cannot be claimed in a Court of law ; but, when once granted and confirmed by the Government, claims regarding the disposal of them can be heard by the Courts. As these pensions are likely to be divided into small portions, and the payment of them entails much trouble and responsibility on the Collector, it has been proposed to buy them up at a number of years' purchase corresponding with their market value. Proposals to this effect can at any time be made.

342. *Second.—Treaty pensions.* These are pensions, which were stipulated for in treaties with independent princes on the first acquisition of the country, and to the punctual payment of which the national honour is pledged. They are either in perpetuity or for one or more lives, and great care will be necessary on the death of each pensioner to ascertain, whether his heir is entitled or not to succeed.

343. *Third.—Pensions granted under any other clause of Regulation XXIV. of 1803 than Section II.* These are pensions continued to persons, who held them at the time of the acquisition of the country, and the renewal of them to heirs cannot be claimed of right. Where any special grounds exist for the renewal of a whole or part of the grant, either on grounds of policy or charity, a representation of the circumstances must be made to the Government. Unless the grant be renewed, it lapses as of course.

344. *Fourth.—Pensions in lieu of resumed rent-free Grants.* These are eleemosynary allowances, given by the Government to lessen the hardship attending the resumption of rent-free lands, held on invalid tenures, from those who had been long in possession of them. They are only life pensions, and terminate on the demise of the parties from whom the resumptions were made.

345. *Fifth.—Superannuation Service Pensions.* These are granted to servants of the Government under rules, which have been already given in Appendix No. I

346. Although the grant or renewal of any of the above pensions (except those held under Section 2, Regulation XXIV. 1803) cannot be claimed\* in a Court of Justice, yet it is declared in Section 16, Regulation XXIV. 1803, to be "the duty of the Collector to see that all just and authorized pensions are duly paid;" and that "where any person may deem himself aggrieved by the act of the Collector in respect to a pension, it shall be competent for him to sue for redress in the Civil Court of the district."

347. Pensions granted by Government are not liable to attachment in execution of decrees.† This must be held applicable to all pensions which are not given by Government under Sections 2 and 3, Regulation XXIV. as in commutation of perpetual or life rent-free grants.

348. Collectors are personally responsible that they pay the pensions to the right persons. Great vigilance is necessary to prevent impositions in this respect, and especially to provide that the lapses of life pensions be punctually reported. The rules on the subject have not hitherto been easily accessible. They will be found abstracted in the Appendix, No. XXX.

\* NOTE.—See Constructions by the Sudder Dewanny Adawlut, No. 230, January 12th, 1816, and No. 343, July 6th, 1821.

† See Construction of the Sudder Dewanny Adawlut, No. 788, May 3rd, 1833.

# APPENDIX.

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APPENDIX, No. I.—(Vide Paragraph 19.)

*January 4th, 1831.*

## *Pension Rules for Uncovenanted Servants.*

FIRST.—Superannuation Pensions will be granted only to the superior classes of public servants indicated in the annexed list. Inferior servants, sowars, armed or organized peons, including jomadars and other ranks, lascars,\* boatmen, artificers, labourers and menials, are to have no claim to such provision.

SECOND.—With the exception of Native Judges and Law Officers, the applicant must have been employed in the public service† for a period of at least twenty years.

\* Native Seamen in the Marine or Pilot Establishments at this Presidency are not included within the provisions of these rules,

† The period of service passed in a grade in which the candidate is not eligible to a Pension, cannot be recognized as part of the prescribed term of service qualifying for a Pension, in which he would be eligible, under the rules. Meritorious cases will be considered specially, when the service of the candidate has been such as to entitle him to favour, though he may not, in grades entitled to Pension, have completed the prescribed term of service.

*Resol. Govt. of India, Financial Dept., March 16th, 1842.*

A claimant in such a case may be admitted to the benefit of the Pension, if the last promotion to the grade entitling him to Pension, was obtained as a reward for special service of gallantry, or for other good conduct.

*Resol. Govt. of India, Financial Dept., June 22d, 1842.*

When persons who have served the Government long and faithfully, and whose age renders it difficult for them to find other suitable employment are dismissed in consequence of a general system of retrenchment, it is but right to treat them with liberality.

*Orders of the Hon'ble Court of Directors, dated November 6th, 1844.*

**THIRD.**—The public servant, whatever may have been the period of his service, must be incapacitated for further employment by old age, protracted ill-health, loss of sight, or other bodily or mental infirmity.

**FOURTH.**—The character, conduct, and past services of the public servant must be favourably certified by the Officer or Officers under whom he may have been employed, and must appear to be such as to entitle him to the favourable consideration of Government.

**FIFTH.**—Whenever it may be judged expedient to grant a Pension to a public Officer, whose case may come within the foregoing provisions, the amount of the Pension shall be limited as follows :

1st.—If the period, during which the individual may have been actually employed in the public service shall be more than twenty years, but less than thirty years, the amount of the Pension shall not exceed one-third of the monthly salary, or authorized official allowances of such individual, calculated on an average of five years previously to the date of the application for such Pension.

2nd.—If the period of actual service shall have been thirty years or upwards, the amount of the Pension shall not exceed one-half of the salary, or authorized allowances of the individual, calculated in the manner above stated.

3rd.—For Law Officers and Native Judges, the period of fifteen years shall be substituted for that specified in Clause 1st, and twenty-two years for the term mentioned in the 2nd Clause.\*

4th.—The rates of Pensions shall be fixed on a graduated scale within the prescribed limitations, with reference to the responsibility and arduousness of the employment, the degree of merit of the individual, and the nature and length of his service.

**SIXTH.**—A Pension will hereafter be granted by Government to the family, or any member of the family of a deceased public servant, only when such servant shall have been killed in the execution of his public duty, or shall have died in consequence of wounds or accidents sustained therein.

\* Unless the full periods specified in Clause 3rd, viz. fifteen and twenty two years, shall have been passed in the discharge of the functions of Law Officer, or Native Judge, the advantages conceded by the Clause are not intended to be allowed. It consequently follows that mixed service will not entitle any applicant to the benefit of Clause 3rd.

SEVENTH.—Should cases arise, which are not sufficiently provided for in these rules, or in which, from special circumstances, Government may be pleased to deviate from them in favor of a claimant to a Pension, such Pension shall be considered only as temporary and provisional, until the grant shall have received the sanction of the Hon'ble the Court of Directors.

EIGHTH.—Whenever an application may be made to Government, with a view of obtaining the grant of a Pension, in favor of any officer employed in the public service, the application shall contain full and specific information on the following points :

1st.—The name, class or caste, age, and proposed place of residence of the individual, for whom the Pension may be solicited ; the situation in which he may be employed at the time when the application may be made, the total period during which the individual may have been employed in the public service, and the various official situations, in which he may, from time to time, have been so employed.

2nd.—The monthly amount of the salary of official allowances of the individual in question, on an average of five years previously to the date of the application.

3rd.—The causes by which the individual may have been rendered incapable of discharging any longer the duties of his office, whether by extreme old age, protracted illness, loss of sight, or other bodily or mental infirmity.

4th.—His general character, conduct and past services in the official situations which he may have held.

NINTH.—If the Officer making the application shall be unable, from his personal or official knowledge, to supply the whole of the specific information above required, he shall call upon the individual in whose favor the application may be made to furnish a written statement (to be verified by his oath or solemn declaration if required) on such of the points above noticed as may be necessary.

TENTH.—If the individual shall be rendered incapable of further service by protracted illness, loss of sight, or other bodily or mental infirmity, a medical certificate\* to that effect shall be also transmitted with the application.

\* By a resolution of the Supreme Government, dated December 30th, 1848, the applicant must also appear before an invaliding Committee, whenever he is resident within a convenient distance of any Military Station, where such invaliding Committees are usually assembled. If any circumstances prevent his appearing



**ELEVENTH.**—Each application for a Pension, under the foregoing rules shall be made by the head of the office, under whom the individual recommended to be pensioned may be employed, in a letter addressed to Government, and accompanied by a register on a separate sheet of paper in the form hereto annexed.

**TWELFTH.**—Lapses of Pensions shall be communicated to the Civil Auditor as soon as possible after the occurrence, and it shall be the duty of the several Officers, in charge of treasuries from which Pensions are paid, to appoint a proper person of their establishment to report all lapses to them, and along with themselves to be responsible to Government for the fulfilment of this rule.

**THIRTEENTH.**—No Pension shall be payable in arrear for a period exceeding six months without the express sanction of Government, obtained through the Civil Auditor, unless the cause of the suspension of payment shall have been the neglect, order, or act of some public Officer, and beyond the control of the Pensioner, when the Civil Auditor, on a reference being made to him, shall exercise his discretion in passing arrears for payment, or submit a representation of the case, for the information and orders of Government, as he shall consider proper.

**FOURTEENTH.**—It shall be the duty of the Civil Auditor to exercise a vigilant control over this class of Pensions as over all others, and with that view, to bring to the notice of Government all instances in which, in the granting of Superannuation Pensions, any of these rules may be departed from, unless he shall be distinctly informed that a special exception has been made in the individual instance.

**FIFTEENTH.**—It shall further be the duty of the Civil Auditor to lay before Government, at the end of each official year, a statement, exhibiting a comparison between the amount of Pensions that have lapsed, and the amount of Pensions granted during the year: and, as a check against the fraudulent continuance of Pensions beyond the actual term of the Pensioner's lives, that officer shall, from time to time, compare the periodical decrement of life among the Pensioners of each year, with the usual duration of life, and where lapses do not occur, in the proportion that might be anticipated, it shall be his business to institute such enquiries as may appear necessary to ascertain

before the Committee, these are to be fully stated in the application for pension.  
See Notification of Government, dated February 6th, 1849.

whether, and in what particular instances, fraud has actually been committed, and to submit to Government the result of his investigation.

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List of the several classes of Subordinate Officers in the civil department, who, under the foregoing rules, are considered to have eventual claims to Superannuation Pensions from Government.

Registers, Head Clerks and Accountants, Indexers, Examiners, Readers, Librarians, Record-keepers, Translators, Interpreters, English and Native Writers, Moonshes, Jowalnuvees, English and Native Accountants, Mohurrirs, Mootusuddees, Goomashtas, Karkoons, if drawing more than 10 rupees.

Head Treasurers, Head Native Revenue Officers, Serishtadars, Dewans, Head Native District Revenue Officers, Tuhseeldars, Amildars, Peshcars, Ameens.

Heads of Districts, Police Darogahs, Law Officers, Moulvees, Cazees, Pundits, Mooftees, Native Judges, Sudder Ameens, Moonsiffs, Head Executive Officers of the Courts, Nazirs.

Native Doctors, *v. Orders of Govt. Jud. Dept. Sept. 7, 1831.*

Jailors and Jail Darogahs, *v. Orders of Govt. of India, Home Dept., dated August 17, 1844.*

Section Writers premanently employed on the fixed establishment, *v. Orders of Govt. of India, Fin. Dept. March 24, 1849.*

## FORM REFERRED TO IN RULE ELEVENTH.

Register of an application for a Superannuation Pension from the Establishment of — preferred under the Rules passed by Government.

|                                                                                    |                              |  |                                       |  |                           |  |                                                                            |  |                            |  |                                                       |  |                     |  |                                               |  |                                    |  |                                                                                                    |  |                                                                                |  |                                        |  |                                |  |                                        |  |                                                                        |  |                       |  |
|------------------------------------------------------------------------------------|------------------------------|--|---------------------------------------|--|---------------------------|--|----------------------------------------------------------------------------|--|----------------------------|--|-------------------------------------------------------|--|---------------------|--|-----------------------------------------------|--|------------------------------------|--|----------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------|--|----------------------------------------|--|--------------------------------|--|----------------------------------------|--|------------------------------------------------------------------------|--|-----------------------|--|
| Name of the person by whom the pension is applied for with the name of his father. | Number on the Establishment. |  | Identification of applicant's person. |  | Size.<br>Feet.<br>Inches. |  | Age of applicant at the time of application.<br>Years.<br>Months.<br>Days. |  | Religion, caste, or Tribe. |  | Where residing.<br>Province.<br>District.<br>Village. |  | Present employment. |  | Total period of service.<br>Years.<br>Months. |  | Date of application to Government. |  | Average Salary or authorized official allowance for the 5 years preceding the date of application. |  | Salary or authorized official allowance per mensem at the time of application. |  | Absence of the grounds of application. |  | Remarks by the Head of Office. |  | Proposed amount of pension per Mensem. |  | Treasury at which the party, if pensioned, wishes to draw his pension. |  | Orders of Government. |  |
|                                                                                    |                              |  |                                       |  |                           |  |                                                                            |  |                            |  |                                                       |  |                     |  |                                               |  |                                    |  |                                                                                                    |  |                                                                                |  |                                        |  |                                |  |                                        |  |                                                                        |  |                       |  |

(Signature of the Head of the Office.)

N. B. It must be understood that this Register is not to supersede the detailed information required by the pension Rules.

*Judicial and Revenue Depart. the 11th July, 1846.*

*Rules regarding travelling allowances for Uncovenanted Servants of Government.*

1st.—In consolidation and explanation of existing rules regarding travelling allowance to uncovenanted officers, the Hon'ble the Lieutenant-Governor is pleased to publish the following for general information.

2nd.—The travelling allowances of all uncovenanted officers, Christian or native, in the revenue, judicial and political branches of the service as detailed below, shall be 3-10ths of the salary drawn by each individual.

3rd.—When the officer may be required to proceed by dawk, under special authority from Government, he will receive at the rate of 4 annas per mile, during the time he may so travel, and, on the days on which he may not so travel, he will receive at the aforesaid rate of 3-10ths of his salary.

4th.—This scale of allowance will come into effect on August 1st of this year, and will be applicable to the following persons, whether present incumbents or otherwise.

5th.—The fixed establishments of public covenanted officers, when moving from the station, or usual fixed residence of such officers.

6th.—All principal Sudder Ameens, Moonsiffs, Deputy Collectors and Deputy Magistrates, when required to travel within their districts, or during transit from one district to another, when ordered on the public service and without a view to their promotion or to their acting in a higher grade.

7th.—All nujeebs, burkundazes, or men of the provincial battalions, when ordered beyond the limits of the district or division within which they are ordinarily required to serve.

## APPENDIX, No. II.—(Vide Paragraph 40.)

## CIRCULAR.

## SUDDER BOARD OF REVENUE, No. II.

*Balances.*

168. Before detailing the mode in which balances should be reported, the Board think it necessary to premise that, as instances have been brought to their notice of tubseeldars and other pergunnah officers being fined, and deductions from their salaries carried to the credit of villages from which arrears are due, you are strictly enjoined to prohibit the revenue officers of your division from ever having recourse to this very objectionable practice.

169. The means by which arrears of Revenue (if justly due) may be realized, or insolvent malgoozars got rid of, have been already shewn, and the means of punishing negligence, or inefficiency in the pergunnah officers are simple and obvious. They may be dismissed, or fined in proportion to their offence, but a Collector is not justified in carrying any part of the salary of a public officer to account as Revenue for any defaulting mouza.

170. Another practice, which the Board wish to repress, is that of carrying the collections of the current year to the credit of arrears of the preceding year. The Collector is bound to collect the fixed juma within the year, and to propose the established methods to enforce payment when it is obstinately withheld. If an arrear remains at the end of the year, it is the Collector's business to take into consideration the proper course to be pursued. If there be any special ground for remission, he should propose remission; if not, he should apply, as far as his authority goes, or propose for sanction to competent authority, the appropriate duress. If he thinks the party should be allowed to engage to pay by instalments the following year, he should propose that course, though it is one to which the Board very unwillingly resort, as they always object to draw on the future.

171. It is, however, a breach of good faith on the part of a Collector both to his employers and the people, to let a demand lie over, and then carry to account for its liquidation the receipts of the current year. It is in fact, concealing the real state of his district, neglecting his own duty, and rendering it difficult for the controlling authorities to do their's.

172. The following are the forms to be submitted on the occasion of reporting balances.

*Annual Report.*

173. No. I. A. This is a mere memorandum, showing the amount of juma for the year under report, and the collections and balances of that year, which as well as No. V. A. must invariably be submitted at the close of the year, whether there is a balance or not.

174. No. II. A, is the detailed statement of these balances. There is a column for the insertion of the letters A, B, C, D, E, by which it will be seen at once where the balance is irrecoverable, or in train of liquidation, &c. Where the balance falls partly under one class, and partly under another, both letters will be affixed, or more than two letters if required.

175. No. III. A. This abstract will bring the entries under each letter together. The detail of villages is no longer required.

176. No. IV. A, is a pergunnah statement of irrecoverable balances.

177. No. V. A, is a memorandum showing the outstanding balances previous to the year of report. The object of this is to see that no old balances remain unreported without sufficient reason, and for binding the Collectors to furnish the report within a reasonable period.

178. These annual reports should be transmitted to you by the Collector as soon as possible after the close of the Fuslee year last expired, and after examination, they should be returned from your office to the Collector with your resolutions on every item requiring notice, indicating the course which should be pursued for the realization of recoverable arrears, and authorizing final arrangements to be made in all other cases within his competency. These orders he should be directed to carry into effect within a fixed period, and to return the statements to you, so as to admit of their being despatched from your office to the Board, on the 1st of September following the close of the year reported on. This may be done without any difficulty, as the accounts will not be encumbered with any balances, except those of the year reported on.

179. You may submit a copy, or the original of the Collector's report, whichever you find most convenient, as well as of any supplemental statement, which the Collector may think it expedient to draw out in order to shew what he has done in compliance with your resolu-

tions. The abstracts Nos. III. A, and IV. A, should of course be corrected, classed, and arranged according to your final resolutions, as they are intended to shew to the Board what your opinion may be on each item balance, and not what the Collector recommends. The resolutions which you may record, should be shown in the appropriate column of No. II. A, to be submitted to the Board.

*Report on Outstanding Balances.*

180. The statements Nos. I. to IV. B, for reporting balances outstanding previous to the last year, do not appear to call for any particular remark. They are in all essential points the same as those already rendered, and are so simple as to require no further observations. They may be submitted, either copied or in original, with your resolutions recorded on them.

181. In these reports, the greatest portion will be appropriated to nominal balances, and it would be expedient to bring together balances of this nature which have originated from similar causes; as by these means one remark and resolution will suffice for the whole without repetition. Thus balances arising from summary settlements, settlements under Regulation VII. of 1822, or Regulation IX. of 1833, will form different groups; and as probably the same remark will apply to the whole number included in each group, they can be disposed of with greater rapidity.

182. The Collectors must be given to understand that there must be one consecutive series of numbers throughout, whatever may be the number of pergunnahs reported.

183. There appears no reason why paper beyond the size of foolscap should be used for these returns. The necessity for adopting paper of a larger size, more frequently arises from the licentiousness of a clerk's hand-writing than from length of remark, or want of space for the number of the columns in which arithmetical figures are entered.

184. Collectors when reporting outstanding balances for adjustment, should distinguish carefully in their reports the cases in which the balance proposed for remission should be finally given up, from those in which it is fairly realizable, but proposed to be remitted from the present impossibility of realizing it, and which in their judgment ought to be levied hereafter, should the means be found.

185. The Board desire that these last may always be submitted in

a separate statement from those which are recommended to be entirely given up, and I am directed to request that a book should be prepared in which all such should be entered, to be called "Book of suspended dues of Government—to be realized hereafter as opportunity may occur."\*

186. By referring to this book with an alphabetical ledger index it will be always easy to trace out and take any cases, in which the realization of an old balance may be practicable and expedient.

187. By these means the facts of each case will be placed distinctly on record, and security provided against the cases of wilful defaulters being confounded either by negligence or lapse of time with the cases of persons whose misfortunes may really merit forbearance.

188. The reports on outstanding balances are not now required, as formerly, to be submitted at a definite period annually, but as soon as the Collector can prepare the statements; and you must be careful to see that no unnecessary delay is suffered to occur in their transmission. It is obviously the advantage of all parties to keep the balance statement clear, and the Board have little doubt, that if your attention is constantly directed to this important object, you will shortly have the satisfaction of finding that the annual statement alone remains for the Collectors to prepare—all balances previously outstanding being entirely expunged from the books.

\* It has since been found that the maintenance of this "Book of suspended dues," is open to much objection. As regards each item, it ought at once to be decided, whether the balance should be realized or not. If it should be realized then it should be retained on the (Bukain Towjee) list of outstanding balances, as long as there is any hope of its recovery, for it is otherwise liable to be lost sight of. If, on the other hand, it ought not to be realized, or is pronounced irrecoverable, it should then be finally relinquished and altogether removed from the public accounts. Items like those in the Book of suspended dues, which are subject to no regular check, but which may be brought forward or not according to the caprice or activity of the local officer of the day, are apt to become the occasion of intrigue and oppression on the part of native subordinates. Paras. 181—187 may therefore be considered cancelled, so far as regards the maintenance of this book.







## No. III. A.

*Abstract.*

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A. In train of liquidation, . . . . . Rupees,

---

B. Pending decision of Court, . . . . . Rupees,

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C. Nominal, . . . . . Rupees,

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D. Doubtful, . . . . . Rupees,

---

E. Irrecoverable, . . . . . Rupees,

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## No. I. B.

Detailed Statement of outstanding Balances of Land Revenue in the District of \_\_\_\_\_ to the end of \_\_\_\_\_.

| Number. | Letter. | Pergunnah. | Village.       | Proprietors.                             | Farmers. | Securities. | Juma. | Balance of each Year.                        |                                        | Total. | Explanation of Collector. | Resolution by Commissioner. |
|---------|---------|------------|----------------|------------------------------------------|----------|-------------|-------|----------------------------------------------|----------------------------------------|--------|---------------------------|-----------------------------|
|         |         |            |                |                                          |          |             |       | Year.                                        | Amount.                                |        |                           |                             |
| 1       | B.      | Kuntit     | Moolwa Jowsra. | None.                                    | Kham.    | "           | 000   | 1239<br>1240                                 | 000<br>000                             | 0000   |                           |                             |
| 2       | C.      | Ditto.     | Gungawut.      | Julalooddeen and Baboo Deepnarain Singh. | "        | "           | 000   | 1234<br>1236<br>1237<br>1238<br>1239<br>1240 | 000<br>000<br>000<br>000<br>000<br>000 | 0000   |                           |                             |
|         |         |            |                |                                          |          |             |       | Total,                                       |                                        | 00000  |                           |                             |

## No. II. B.

*Abstract.*

---

A. In train of liquidation, . . . . . Rupees.

---

B. Pending decision of Court, . . . . . Rupees.

---

C. Nominal, . . . . . Rupees.

---

D. Doubtful, . . . . . Rupees.

---

E. Irrecoverable, . . . . . Rupees.

---

## No. III. B.

*Abstract Statement of Irrecoverable Balances in the District  
of ———.*

| No. in detailed Statement. | Pergunnah.     | Village from which due. | Year. | Amount.           |   |   | Total. |   |   | Grand Total. |   |   | Remarks by Commissioners.                                                                                  |     |
|----------------------------|----------------|-------------------------|-------|-------------------|---|---|--------|---|---|--------------|---|---|------------------------------------------------------------------------------------------------------------|-----|
| 1                          | Shahjehanpore. | Oodepoor,               | 1240  | 50                | 0 | 0 |        |   |   |              |   |   | (A brief explanation of the cause of balance and the reason of its being irrecoverable to be here stated.) |     |
|                            |                |                         | 1241  | 50                | 0 | 0 | 100    | 0 | 0 |              |   |   |                                                                                                            |     |
| 2                          |                | Purrera,                | 1240  | 350               | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1241  | 350               | 0 | 0 | 700    | 0 | 0 |              |   |   |                                                                                                            |     |
| 3                          |                | Bheura,                 | 1240  | 50                | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1241  | 50                | 0 | 0 | 100    | 0 | 0 |              |   |   |                                                                                                            |     |
| 4                          |                | Khonda,                 | 1240  | 100               | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1241  | 100               | 0 | 0 | 200    | 0 | 0 | 1100         | 0 | 0 |                                                                                                            |     |
| 5                          | Dasneh.        | Patherea,               | 1238  | 100               | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1239  | 50                | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1240  | 20                | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1241  | 10                | 0 | 0 | 180    | 0 | 0 |              |   |   |                                                                                                            |     |
| 6                          |                | Dholpoor,               | 1241  | 0                 | 0 | 0 | 100    | 0 | 0 |              |   |   |                                                                                                            |     |
| 7                          |                | Khaja, Kehra,           | 1240  | 15                | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1241  | 15                | 0 | 0 | 30     | 0 | 0 | 310          | 0 | 0 |                                                                                                            |     |
|                            |                |                         |       | Nominal Balances. |   |   |        |   |   |              |   |   |                                                                                                            |     |
| 1                          | Shahjehanpore. | Surrodali,              | 1240  | 100               | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1241  | 20                | 0 | 0 | 120    | 0 | 0 |              |   |   |                                                                                                            |     |
| 2                          |                | Purrera,                | 1240  | 10                | 0 | 0 |        |   |   |              |   |   |                                                                                                            |     |
|                            |                |                         | 1241  | 20                | 0 | 0 | 80     | 0 | 0 | 150          | 0 | 0 |                                                                                                            |     |
| 3                          | Dasneh.        | Mureya Kulieye,         | 1239  | 0                 | 0 | 0 | 10     | 0 | 0 |              |   |   |                                                                                                            |     |
| 4                          |                | Mayronca,               | 1241  | 0                 | 0 | 0 | 5      | 0 | 0 | 15           | 0 | 0 |                                                                                                            |     |
|                            |                |                         |       | Total,            |   |   |        |   |   | 1575         |   |   |                                                                                                            | 0 0 |



## No. IV. B.

*Abstract Statement of Pergunnah Balances for each year.*

| Pergunnah.      | Year.  | Rs.     | As. | P. | Balance. |    |   |
|-----------------|--------|---------|-----|----|----------|----|---|
| Chibramow, .... | 1225F. | 849     | 15  | 9  |          |    |   |
|                 | 1233   | 4995    | 1   | 3  |          |    |   |
|                 | 1235   | 428     | 4   | 0  |          |    |   |
|                 | 1243   | 2277    | 8   | 0  | 8550     | 13 | 0 |
| Benour, .....   | 1225   | 140     | 6   | 0  |          |    |   |
|                 | 1233   | 1773    | 15  | 3  |          |    |   |
|                 | 1240   | 100     | 0   | 0  |          |    |   |
|                 | 1242   | 100     | 15  | 9  |          |    |   |
|                 | 1243   | 719     | 0   | 0  | 2834     | 5  | 0 |
|                 | Total  | Rupees, |     |    | 11385    | 2  | 0 |

APPENDIX, No. III.—Para. 42.

CIRCULAR ORDER SUDDER BOARD OF REVENUE, No. II.

*Summary Settlements.*

165. Whenever arrears may have accrued in consequence of the severity of the juma, and it may be considered advisable to reduce the Government demand, instead of resorting to process either of farm or of sale, you will direct that the reduction be reported as a summary settlement, and in the following form.

167. The rates of the revised settlement are so moderate that a reduction of juma can rarely be necessary except where the lands are subject to injury from the encroachment of rivers; and as, in such instances, provision should be made for the prospective adjustment of the Revenue in the event of alluvial increment or further diluvion, you will always cause a condition to be entered in the lease and counterpart of all muhals, so circumstanced, that if at any time the increment or diluvion be found to exceed 10 per cent., the estate will be open to a fresh settlement.



## APPENDIX, No. IV.—Para. 43.

## CIRCULAR ORDER SUDDER BOARD OF REVENUE No. IV.

*Rain Gauges.*

133. Commissioners of Revenue are requested to have rain gauges constructed on the plan annexed, and to supply one to each Thanna and Tuhseel office in the districts subordinate to them.

134. The mode of measuring the fall of rain by a rod graduated on a scale of inches divided into ten parts cannot fail, with common care, to ensure accuracy, and the remarks on the plan contain all the rules that require to be attended to.

135. Collectors should also be supplied with a rain gauge for the Sudder station, and be directed to keep the monthly registers of the Sudder and Mofussil offices stitched together and carefully recorded.

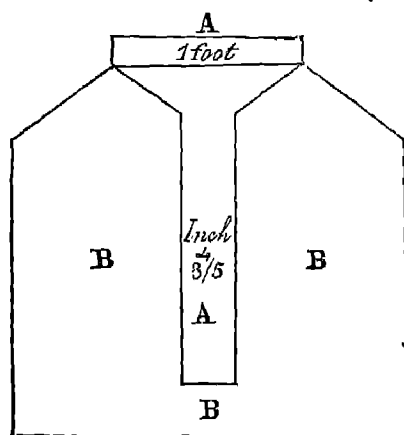
136. A form of register is subjoined for general adoption, and Commissioners are requested to report when the arrangement is completed. They will also be pleased to procure for record in the district offices copies of registers, that may have been previously kept, either by the Commissariat or Survey Department.

Sketch of the Rain Gauge to be introduced into the Districts of the North Western Provinces.

*Scale one foot to an inch.*

AA. A tin receiver, in length 3 feet  $1\frac{1}{2}$  inches.

BBB. Masonry into which the receiver is placed, built on an open site at a distance from any obstruction.



Iron Rod or Scale to measure the Rain Gauge water.

Length 2 feet 8 inches.



The Rod is divided into 32 inches or divisions, each divided into 10 parts.

One of the smaller divisions measures 0.01 inch of rain on the ground being the 100th part of an inch.

|                     |        |       |                                                |
|---------------------|--------|-------|------------------------------------------------|
| Ditto               | larger | ditto | 0.10 ditto ditto 10th do. do.                  |
| and 10 of the ditto |        | ditto | 1.00 ditto being 1 inch of rain on the ground. |

The rain is to be measured once in 24 hours, but oftener when there are heavy rains.

*Meteorological Register kept in the office of the ————  
at ———— for the month of ———— 184—.*

| Date. | Day of the week. | Direction of the wind. | Aspect of the sky. | Rain Gauge. |        | Remarks.                                                                                                                   |
|-------|------------------|------------------------|--------------------|-------------|--------|----------------------------------------------------------------------------------------------------------------------------|
|       |                  |                        |                    | Inches.     | Tenths |                                                                                                                            |
| 1st,  |                  |                        |                    |             |        | In season of distress arising from drought, the general appearance of the country as affected by drought should be stated. |
| 2nd,  |                  |                        |                    |             |        |                                                                                                                            |
| 3rd,  |                  |                        |                    |             |        |                                                                                                                            |
| 4th,  |                  |                        |                    |             |        |                                                                                                                            |
| 5th,  |                  |                        |                    |             |        |                                                                                                                            |
| 6th,  |                  |                        |                    |             |        |                                                                                                                            |
| 7th,  |                  |                        |                    |             |        |                                                                                                                            |
| 8th,  |                  |                        |                    |             |        |                                                                                                                            |
| 9th,  |                  |                        |                    |             |        |                                                                                                                            |
| 10th, |                  |                        |                    |             |        |                                                                                                                            |
| 11th, |                  |                        |                    |             |        |                                                                                                                            |
| 12th, |                  |                        |                    |             |        |                                                                                                                            |
| 13th, |                  |                        |                    |             |        |                                                                                                                            |
| 14th, |                  |                        |                    |             |        |                                                                                                                            |
| 15th, |                  |                        |                    |             |        |                                                                                                                            |
| 16th, |                  |                        |                    |             |        |                                                                                                                            |
| 17th, |                  |                        |                    |             |        |                                                                                                                            |
| 18th, |                  |                        |                    |             |        |                                                                                                                            |
| 19th, |                  |                        |                    |             |        |                                                                                                                            |
| 20th, |                  |                        |                    |             |        |                                                                                                                            |
| 21st, |                  |                        |                    |             |        |                                                                                                                            |
| 22nd, |                  |                        |                    |             |        |                                                                                                                            |
| 23rd, |                  |                        |                    |             |        |                                                                                                                            |
| 24th, |                  |                        |                    |             |        |                                                                                                                            |
| 25th, |                  |                        |                    |             |        |                                                                                                                            |
| 26th, |                  |                        |                    |             |        |                                                                                                                            |
| 27th, |                  |                        |                    |             |        |                                                                                                                            |
| 28th, |                  |                        |                    |             |        |                                                                                                                            |
| 29th, |                  |                        |                    |             |        |                                                                                                                            |
| 30th, |                  |                        |                    |             |        |                                                                                                                            |
| 31st, |                  |                        |                    |             |        |                                                                                                                            |

## Cir. Order Sud. Bd. of Rev. No. 2 of 1847.

2d. Commissioners will be pleased to demand from the Collectors under their control, and to furnish to the Board, a Quarterly Report, on the state of the Rain Gauges in their respective Divisions in the Form appended to this Circular.

3d. The simplest mode of procuring the desired information, is for the Collector to call upon the Officer in charge of each Gauge, to state the necessary particulars in the column of remarks in every Monthly Register. By this *Officer* is not meant the Mohurrir, who records the fall of Rain, but the Head of the Office, viz. the Tehseeldar or Thanadar, who should subject the Instrument to the necessary tests in his own presence. Any repairs should be noted in the same place and manner.

4th. The Collector or other Officers, who may visit the interior of the district, should be desired to take the opportunity for examining the condition of the Gauges, and the Commissioners should see, upon their annual tours, that these instructions are properly acted up to.

5th. A few spare Gauges, according to the extent of the district, should be kept at each Sudder Station, to supply the place of those which may go out of order. When repairs are required, particular caution should be exercised to see that they are made by a proper workman, and that the original proportions are not altered in the process. Care should be taken that the rods are properly marked off, and where a float is not used, paint or any oily substance which renders it difficult to follow the trace of the water, should be avoided.

6th. The Board desire to enjoin the greatest care and accuracy in the carrying out of these Rules, and in the general preparation of the Registers. Where the information contained in these Meteorological Statements is correct, it may prove of inestimable value in cases of Drought or Famine; but where erroneous, by leading to wrong conclusions, it may inflict a positive injury.

*Half yearly Report on the State of the Rain Gauges.*

| District. | Number of Gauges.  |           |                   |             | Remarks.                                                                                                             |
|-----------|--------------------|-----------|-------------------|-------------|----------------------------------------------------------------------------------------------------------------------|
|           | At Sudder Station. |           | At Tahseeldarees. | At Thanabs. |                                                                                                                      |
|           | In Use.            | In Store. |                   |             |                                                                                                                      |
|           |                    |           |                   |             | Here the Collector will certify the efficiency of the Rain Gauges, mentioning any and what repairs have taken place. |



Cir. Order Sud. Bd. of Rev. *The 3rd August, 1847.*

Commissioners in submitting the Meteorological Registers of their Divisions, will, in their letters, insert an abstract of the average result in each District in the accompanying Form :

| District.       | Average. |
|-----------------|----------|
|                 |          |
|                 |          |
| Whole Division. |          |

## APPENDIX, No. V.—Para. 47.

## CIRCULAR ORDER, SUDDER BOARD OF REVENUE, No. IV.

245. The Board direct that the Form for reporting annual Tuccavee receipts and disbursements, may be punctually transmitted from your office by the 15th of January, every year. The entries in this return should be arranged according to the dates on which the Board sanctioned the advances.

246. The same Form should be used in submitting applications for advances. Those columns which cannot be filled up until the advance shall actually have been recovered being of course left blank in the statement.

247. English dates only should be inserted. If the precise date of the month cannot conveniently be obtained, the insertion of the month alone will be sufficient. Column 13 is intended to represent the date on which the entire amount of the advance was realised. All intermediate collections should properly find a place under the head of remarks.

248. Collectors should include in the return all sums which have been sanctioned, though they may not have been actually disbursed up to the period of the preparation of the statement.

249. Collectors should observe as a general rule, that when Tuccavee advances have been once sanctioned by the Board, if the disbursement be not made within the period of three months after the receipt of the sanction, fresh authority will be required for the payment of such advances.





*Circular by Sudder Board, No 5, Dated 2nd March, 1855.*

The Sudder Board of Revenue, with the sanction of the Government of these Provinces, prescribe the following rules for revised periodical returns of Tuccavee advances for works of permanent utility, made under the provisions of section 2, Regulation XLVI. 1795, for Benares, and sections 8 to 15, Regulation XLIV. 1803, for the ceded and conquered Provinces.

\* Printed Circular IV. Paragraphs 246 to 248.

No. VI. of 1847.

No. XXV. of 1847.

Letter D. of 1853.

2nd. The Circular Orders of the Sudder Board of Revenue, enumerated in the margin\* are superseded by these rules, and the forms annexed will be observed in future.

3rd. Form A. Applications for such advances will be submitted in this form to the Sudder Board of Revenue for sanction, and as from these a register will be compiled in the Board's Office, the transmission of a divisional register, as heretofore, is unnecessary.

4th. Form B. The Towzee of these advances will, in future, be furnished annually for each division, according to the official year, and should be despatched from the Divisional Office by the 15th May. As the annual return of advances actually made has been dispensed with, it will be necessary, in order to keep the Sudder Board's register correct, that the sums not disbursed should be indicated. This may be done without an additional statement, by a note in the Column of Remarks in the Towzee, thus :

*Amount Sanctioned.*

|                                                                                 |       |   |   |
|---------------------------------------------------------------------------------|-------|---|---|
| Untaken advances of 1853-54,.....                                               | 0     | 0 | 0 |
| Sanctioned in 1854-55,.....                                                     | 0     | 0 | 0 |
|                                                                                 | <hr/> |   |   |
| Total.....                                                                      | 0     | 0 | 0 |
| Advanced during the year, as per Column 2,.....                                 | 0     | 0 | 0 |
| No. and amount of each item forfeited for non-acceptance within 3 months, ..... | 0     | 0 | 0 |
| Remaining to be accounted for in 1855, .....                                    | 0     | 0 | 0 |

5th. Form C. The detailed statement of instalments due, collections and balances, will be drawn out in this form, according to the

official year. Only those cases will be entered, in which some portion of the advance was actually due, according to the instalments agreed upon, within the year. The total entries in Columns 9, 10 and 11, should correspond with the sums entered in columns 6, 7 and 9, respectively of the Towzee.

6th. Instances of premature requisition of payments having been brought to notice, the Sudder Board direct, as a general rule, that the instalments for repayment of a Tuccavee advance for a work of permanent utility, shall not commence until the lapse of a twelvemonth from the date fixed for the completion of the work, on account of which it was authorized, and that, except in special cases, the whole advance shall be re-paid in three years from that date.

## FORM A.

*Application for Tuccavee advances for works of permanent utility.*

| District. | Pergunnah. | Mouzah. | Number of Application. | Date of Application. | Amount of advance. |                          | For what work. | When to be finished. | Advance when to be re-paid, with date of instruments. | REMARKS. |
|-----------|------------|---------|------------------------|----------------------|--------------------|--------------------------|----------------|----------------------|-------------------------------------------------------|----------|
|           |            |         |                        |                      | Proposed.          | Sanctioned by the Board. |                |                      |                                                       |          |
| 1         | 2          | 3       | 4                      | 5                    | 6                  | 7                        | 8              | 9                    | 10                                                    | 11       |

## FORM B.

*Yearly Tousse of Tuccavee advances for works of permanent utility, collections and balances in the district for 185 -5 .*

| Advances made.            |                          |        | Advances due.          |                          |        | Collections within the year. | Outstanding advances. |      | REMARKS. |
|---------------------------|--------------------------|--------|------------------------|--------------------------|--------|------------------------------|-----------------------|------|----------|
| Up to close of last year. | Within the present year. | Total. | At close of last year. | Within the present year. | Total. |                              | Not due.              | Due. |          |
| 1                         | 2                        | 3      | 4                      | 5                        | 6      | 7                            | 8                     | 9    | 10       |

## FORM C.

*Detailed statement of instalments due, collections and balances on account of Tuccavee for works of permanent utility, in the district for the year 185 -5 .*

| Number. | Pergunnah. | Mouzah. | Number in Tuccavee Register. | Number and date of authority. | Amount advanced. | Instalments due.      |                             |               | Realized up to the close of the year. | Balance. | Collector's explanation. | Commissioner's orders. |
|---------|------------|---------|------------------------------|-------------------------------|------------------|-----------------------|-----------------------------|---------------|---------------------------------------|----------|--------------------------|------------------------|
|         |            |         |                              |                               |                  | At the close of 185 . | Became due during the year. | Total demand. |                                       |          |                          |                        |
| 1       | 2          | 3       | 4                            | 5                             | 6                | 7                     | 8                           | 9             | 10                                    | 11       | 12                       | 13                     |

## APPENDIX, No. VI.—Para. 66.

## CIRCULAR ORDER SUDDER BOARD OF REVENUE, No. II.

55. The system observed in issuing dustuks is in several districts liable to serious objection. No intelligible accounts are kept, no check exists to the extortion of native officers, and as a thorough reform is needed in such places, the Board consider that the occasion should not be lost of extending over all the North Western Provinces the principles which they desire to see introduced. A form of dustuk and a set of tulubana accounts are appended,\* which you will circulate for general adoption throughout the districts under your control. No old form of dustuk or account, under the impression that it is preferable to the one now issued, should be retained, the object being to establish uniformity and to admit of no deviation whatever.

56. Although the entries in the columns of these forms are sufficiently explanatory of the purpose for which each statement is required, I am directed to record the following observations in order to prevent all chance of mistake.

57. No. I. is the form of the new dustuk.

58. No. II. the form of Tuhseeldar's receipt for printed dustuks.

In filling up the middle column it will be sufficient to give the first and last numbers; e. g.

|                       |     |
|-----------------------|-----|
| Dustuks received..... | 100 |
| How numbered,         |     |
| From.....             | 40  |
| To .....              | 140 |

59. No. III. is a mehalwar monthly Tulubana Register.

When dustuks are issued for arrears due on former kists, a supplemental register in the same form should be furnished, and an abstract of the whole given on the second page of the first leaf of the register in the following form.

\* Nos. I. to XII.



| Name of pergunah. | Number of dustuks issued for former kista. | Number of dustuks issued for current kista. | Total number of dustuks issued in the month. | Tulubana. |           |          |
|-------------------|--------------------------------------------|---------------------------------------------|----------------------------------------------|-----------|-----------|----------|
|                   |                                            |                                             |                                              | Demand.   | Receipts. | Arrears. |
|                   |                                            |                                             |                                              |           |           |          |

60. No. IV. Monthly statement of establishment and abstract of tulubana receipts and disbursements in a Tehseel division.

61. These forms, Nos. III. and IV., should be transmitted to the Sudder office on the fifth day of the following month.

62. No. V. Mehalwar yearly tulubana register for a Tehseel division which will serve to show at one glance the number of dustuks issued for any mehal during the year.

If more than one defaulting mehal belongs to the same proprietor or farmer, a remark should be entered to that effect in the last column. Explanation of arrears should also be given.

63. No. VI. Yearly statement of establishment and abstract of tulubana receipts and disbursements of a tehseel division.

64. No. VII. is the form of Canoongoe's report of the number of dustuks issued under his attestation by the Tehseeldar.

65. If the kist falls due on the 15th day of the month, dustuks to enforce payment of arrears should be issued on the 16th, and the Canoongoe's report of the number of dustuks issued on that date should be forwarded to the district Collector on the 17th and at subsequent period, once a week, from the 17th till the next kist becomes due, or so long as an arrear remains to be collected.

66. The undermentioned statements are to be kept in the Collector's office.

67. No. VIII. Dustuk despatch book.

68. No. IX. Monthly register of dustuks issued in a tehseel division.

A register of dustuks issued by the Collector through his Nazir should be kept in the same form.

69. No. X. Monthly abstracts of dustuks issued, and of tulubana receipts and disbursements for the whole zillah.

In this statement, after giving totals, the dustuks issued direct from the Collector's Office should be added.

70. No. XI. Yearly register of dustuks received, expended and remaining in store for the whole zillah.

71. No. XII. Yearly abstract of dustuks issued, and of tulubana receipts and disbursements for the whole zillah.

72. For the purpose of securing the introduction of these rules generally, the following instructions are issued for regulating the administration of this department and providing due checks against abuses.

73. None but printed dustuks are to be issued. The presses now established in the Upper Provinces will afford every facility for the introduction of this measure—no other kind of warrant will be allowed.

74. The Nazir must not be allowed to have any concern in issuing dustuks.

75. The Collector will send to the Commissioner monthly with his touzeh an abstract of dustuks issued, and the Commissioner will send an abstract with his yearly balance accounts to the Board, drawn out in the form given in No. XIII.

76. A Mohurrir in the Sudder office should be appointed for the express purpose of superintending the dustuk department, whose business it will be to supply the Tuhseeldars with dustuks and to keep the accounts of the department, and apprise the Collector of any delay in the transmission of the Tuhseeldar's and Canoongoe's statements.

77. The Mohurrir, previous to issuing any dustuks from his office, should be careful to have each dustuk authenticated by the seal and signature of the Collector or his Deputy, and numbered in English and Persian, beginning with No. 1, and continuing in a regular unbroken series to the close of the year. A fresh series should commence with a new year:—he should keep a despatch book, given in form No. VIII. in which every dustuk will be entered according to its number in regular order.

78. Each dustuk is to be issued for a fixed period of six days, without reference to proximity or distance of mouzas from the tuhseel cutcherry.

79. A fixed tulubana of 12 annas is to be charged on each dustuk served by a peadah, and of 1 rupee and 8 annas when served by a sowar.

80. The tulubana should be charged for the full period allowed for enforcing the process, and the person by whom it is served will be held responsible for returning the dustuk within the prescribed period.

81. When the first dustuk has failed in attaining the object for which it was issued, a second should be issued, charged not only with its own tulubana, but with that of the first also.

82. The whole amount of tulubana, without any deduction whatever, will be brought to the credit of Government.

83. The whole amount of tulubana should be exhibited in the *dakhilas*, and in the *mal seahas* and *khuteonees*, an additional column being added for that purpose.

84. The employment of muzkooree peons is to be altogether discontinued, and dustuks are to be served only by Government servants of the regular establishment, or by peadahs on fixed wages of 3 rupees a month—the latter to be entertained in proportion to the wants of each Tuhseeldar, who after ascertaining the number he may probably require, will report and obtain the Collector's permission to appoint them under a personal responsibility of making good any deficiency of tulubana arising from an excess of peadahs—each Government servant may be charged with serving three dustuks at once.

85. The Sudder Mohurrir, after comparing the tuhseel monthly accounts Nos. III. and IV. with the cancelled dustuks (which are always to be returned) and with the canoongoe's registers of attested dustuks, and the office despatch book, will make up his own statements Nos. IX. and X.;—or if any mistake prevents him from doing so with accuracy, he is forthwith to report the circumstance to the Collector for orders. As soon as statements IX. and X. are perfectly completed, he will submit them to the Collector for signature. In like manner at the close of each year the Mohurrir will prepare and submit his annual statements, and when authenticated by the Collector's signature will make over the whole accounts of the year to the wasil baqee nuvees, and take his receipt for them.

86. The Board attach much importance to the introduction of these rules, being satisfied that they will afford relief to the zumeendars from the extortionate practices to which they are at present exposed, and greatly facilitate the punctual realization of the Government revenue. You are therefore expected to see that they are duly enforced in your division.

No. I.

| مہر یا نام تحصیلدار بدستخط |  | نام ضلع              |  | اجراء کچہری تحصیل |  | نمبر دستک                |  |
|----------------------------|--|----------------------|--|-------------------|--|--------------------------|--|
| مہر یا نام تحصیلدار بدستخط |  | تاریخ اجراء          |  | دستک منسوخ ہوئی   |  | پیفیت نعیل دستک اور واپس |  |
| مہر یا نام تحصیلدار بدستخط |  | تاریخ واپسی          |  | تاریخ اجراء       |  | نام کچہری تحصیل          |  |
| مہر یا نام تحصیلدار بدستخط |  | طبلانہ               |  | قسم بابت ماہ      |  | نام مالک یا مالضامن      |  |
| مہر یا نام تحصیلدار بدستخط |  | ذریعہ طلبی وصول ہائی |  | جملہ مال واجب     |  | نام مالک یا مالضامن      |  |
| مہر یا نام تحصیلدار بدستخط |  | کسکی معروف جاری ہوئی |  | غیر وصول          |  | نام مالک یا مالضامن      |  |
| مہر یا نام تحصیلدار بدستخط |  | سوار چہرہ اسمی پیداہ |  |                   |  |                          |  |

2 x 2





No. IV.

نقشه ما سبکدار ملازمان اور گوشواره جمع خرچ طلبانه بابت کچھري تحصيلي پرگنه  
سال

|                                           |  |
|-------------------------------------------|--|
| تعداد سواران و چپراسيان<br>ملازم سرکار    |  |
| تعداد بيادگان متعينه حال<br>صاحب کلکتر    |  |
| تعداد مشاھرہ شرح ۳ روپہ<br>کي مہینے ميں   |  |
| میزان کل طلبانہ جو مہینے<br>ميں وصول ہوا  |  |
| مشاھرہ بيادگان                            |  |
| تاريخ دينے مشاھرہ کي                      |  |
| فاضل                                      |  |
| تاريخ ارسال فاضل روپہ کي<br>خزانہ صدر ميں |  |
| کيفيت                                     |  |

العبد

مہر يا نام تحصيلدار

العبد

مقالہ ہوا

اطلاق ندیس

No. V.

کتاب رجسٹر محال وار سال تمام طلبانہ بابت کچھری تحصیل پرگنہ سال

| کیفیت | طلبانہ |      |         | جملہ تعداد دستکوں کا جو تمام سال میں اجرا پایا |  |  | جملہ میعاد ایام واجب بابت اُن دستکوں کی |  |  | باقی قسطوں کی |      |       | جمع   | نام محال | نام کچھری تحصیل |
|-------|--------|------|---------|------------------------------------------------|--|--|-----------------------------------------|--|--|---------------|------|-------|-------|----------|-----------------|
|       | باقی   | وصول | زر طلبی |                                                |  |  |                                         |  |  | اپریل         | مارچ | دسمبر | نومبر |          |                 |
|       |        |      |         |                                                |  |  |                                         |  |  |               |      |       |       |          |                 |

مقابلہ ہوا

العبد

العبد

صہر یا نام تحصیلدار بدستخط

اعلاق نویس بدستخط



No. VI.

کتاب مالیانہ ملازموں اور گوشوارہ جمع خرچ طلبانہ بابت کچھری تحصیل پرگنہ سال

|                                                             |  |
|-------------------------------------------------------------|--|
| تعداد سواران اور چپراسیان<br>ملازم سرکار                    |  |
| تعداد بیادگان متعینہ<br>حال صاحب کلکتر                      |  |
| جملہ مشاہرہ یافتہ<br>بیادگان کا                             |  |
| جملہ طلبانہ جو سالنامہ<br>میں وصول ہوا                      |  |
| جملہ مشاہرہ جو بیادوں<br>کو وصول ہوا                        |  |
| تعداد جملہ فاضل رویہ<br>کی جو خزانہ صدر کو<br>ارسال کیا گیا |  |
| کیفیت                                                       |  |

مقابلہ ہوا

العد

اطلاق نواس بدستخط

العد

مہریا نام تحصیلدار بدستخط



کتاب روئی دستکات کچہری نظامت ضلع بقید تاریخ ابتدا اور لغایت ے

| تاریخ رسید تحصیلدار | نمبر ردیف وار | تعداد دستکات ارسالی | نام کچہری تحصیل<br>جہاں کو بھیجی گئیں | تاریخ روانگی دستکات | سال |
|---------------------|---------------|---------------------|---------------------------------------|---------------------|-----|
|                     |               |                     |                                       |                     |     |



گوشواره ماهوارې دستکات اجراء اور جمع خرچ جلدانه بابت ضلع  
سال ۱۹۸۸

|                                              |                         |  |
|----------------------------------------------|-------------------------|--|
| نام ڪچري تحصيلي                              |                         |  |
| ملازمان تحصيلي                               | سوار<br>چپراسي<br>پياده |  |
| تعداد دستگات جو<br>جاري هوندي                | سوار<br>چپراسي<br>پياده |  |
| تعداد حملة دستگات جو مهينہ<br>میں جاري هوندي |                         |  |
| طلباء                                        | زر طلبي<br>وصول<br>باقی |  |
| مشاهرة جو پيادو وصول هوا                     |                         |  |
| فاصل                                         |                         |  |

تقاب رجسٹر تعداد دستکات وصولی اور اجراء اور سابقہ کچھری نظامت ضلع بابت سالنامہ سال

| نام کچھری تحصیل اور دفتر صدر                |                                                 |  |
|---------------------------------------------|-------------------------------------------------|--|
| تعداد جملہ دستکات جو سالنامہ میں وصول پائیں |                                                 |  |
| تعداد دستکات جو ہر مہینے میں خرچ ہوئیں      | اکتوبر                                          |  |
|                                             | نومبر                                           |  |
|                                             | دسمبر                                           |  |
|                                             | جنوری                                           |  |
|                                             | فبروری                                          |  |
|                                             | مارچ                                            |  |
|                                             | اپریل                                           |  |
|                                             | مئی                                             |  |
|                                             | جون                                             |  |
|                                             | جولائی                                          |  |
|                                             | اگست                                            |  |
|                                             | ستمبر                                           |  |
| میزان کل سال تمام                           |                                                 |  |
| تعداد دستکات جو کچھری تحصیل میں باقی رہیں   |                                                 |  |
| دفتر صدر                                    | باقی تحویل میں پہلی اکتوبر سال گذشتہ سنہ ۱۳۸۱ ع |  |
|                                             | آمدنی سالنامہ                                   |  |
|                                             | میزان                                           |  |
|                                             | جاری کرنے کو جو دیا گیا                         |  |
| باقی تحویل میں تاریخ ۳۰ ستمبر               |                                                 |  |
| کیفیت                                       |                                                 |  |

گوشوارہ تعداد دستکات اجراء اور طلبانہ اور جمع خرچ کچہری نظامت ضلع بابت سالانہ سال

| نام کچہری تحصیل اور<br>دفتر کچہری صدر      |         |  |
|--------------------------------------------|---------|--|
| ملازمین تحصیل                              | سوار    |  |
|                                            | چپراسی  |  |
|                                            | پیدا    |  |
| تعداد دستکات جو<br>جاری ہوئیں              | سوار    |  |
|                                            | چپراسی  |  |
|                                            | پیدا    |  |
| تعداد جملہ دستکات جو<br>سال میں جاری ہوئیں |         |  |
| طلبانہ                                     | زر طلبی |  |
|                                            | وصول    |  |
|                                            | باقی    |  |
| مشاہرہ پیدائوں کو جو وصول ہوا              |         |  |
| فاضل                                       |         |  |
| خرچ نقشوں کے چھاپہ کا                      |         |  |
| جو کچھ مدد پر آفت اندلاس میں ہوا           |         |  |

## No. XIII.

*Abstract of Dustuks issued, and Tulubana levied in Zillah ——— for the year ———.*

| Total number of Dustuks issued. | Amount of Tulubana. | Expended in wages of Peons. | Surplus credited to Government. |
|---------------------------------|---------------------|-----------------------------|---------------------------------|
|                                 |                     |                             |                                 |



## APPENDIX, No. VII.—Para. 68.

## CIRCULAR ORDER SUDDER BOARD OF REVENUE, No. II.

*Imprisonment of Defaulters.*

114. Imprisonment is now so rarely resorted to, as a means for realizing Revenue, that it may appear almost superfluous to allude to the subject; but as it has been determined by the rules of practice that a quarterly statement of defaulters confined at the instance of Collectors should be submitted, the Board have drawn up the following form, in which they desire this information to be conveyed.

115. Whenever, on account of obstinacy, or other sufficient cause, it may be found expedient to have recourse to this mode of duress, the Collector should bear in mind that no revenue defaulter should be released from Jail on the grounds of insolvency without having previously executed an engagement declaring that any property which he may afterwards acquire, or which may afterwards be discovered to belong to him, shall summarily be held answerable for the liquidation of his debt to Government unless the claim of Government shall have been wholly and expressly relinquished.

116. The engagements so executed should be carefully preserved with the records of the Collector's office, to be enforced should it at any subsequent period appear proper.

*Statement of Revenue Defaulters in confinement at the instance of the Collectors within the*  
*Division from ——— to ——— 18—.*

| Districts. | Names of Prisoners | Cause of Confinement. | Period at which confined. | For what duration. | Remarks. |
|------------|--------------------|-----------------------|---------------------------|--------------------|----------|
|            |                    |                       |                           |                    |          |

## APPENDIX, No. VIII.—Para. 77.

## CIRCULAR SUDDER BOARD OF REVENUE, No. II.

*Annulment of engagements and kham management under Section 4, Regulation IX. of 1825. Annual Reports of all kham holdings.*

108. Whenever kham management may be deemed advisable for a term of years, you should make a Report to the Board in the following form, No. I.

109. Endeavours should be made to induce the putwarce or some influential ryot to undertake the management, in order to relieve the native establishments of as much detail as possible. The proprietors themselves, whose contumacy may have been the cause of declaring the mouza kham, should not be allowed to cultivate except on ryottee rates minus five per cent.

110. In mouzas, held under the direct management of the Tuhseeldar, a jumabundee should be prepared for each harvest, separately, as soon as possible after sowing time, showing the area under crop, the names of asamees with the rent of each, and an *awarija* should afterwards be drawn out at the time of collection. Such accounts if well kept, will obviate one of the chief evils of direct Government management.

111. Where estates are held kham till revision of juma under Regulation IX. of 1833; where an estate being without engagements, is thrown on the Collector's hands, and he is compelled, not from choice, but from necessity, to hold it kham; where an estate is held under attachment because malgoozars will not pay, and in order to prevent waste until fit arrangements for the future can be deliberately formed; in all these instances it is not requisite to make a report, as they are within the competence of Commissioners to approve and sanction.

112. But in the *juma wasil bagee* account of kham holdings which the Collectors are required to furnish, according to the form No. II., should be entered all estates held kham, whether as a mode of punishment under Regulation IX. of 1825, or as a measure of necessity to secure the Government dues. This statement should be forwarded by you to the Board within 15 days of the close of the Fuslee year.

113. You are at liberty, without reference to the Board, to authorize tuccavee advances in mouzas held under direct management, and you should be careful to see that such advances are recovered from the collections. Any portion of an advance authorized by you to the cultivators, which may not be recovered from the borrowers within the year, must be replaced from the collections, and charged under the head of expenses.

## No. I.

Statement of a Khan Holding proposed for sanction under the provisions of Sec. 4, Reg. IX. of 1825 in

Zillah ———.

| 1       | 2          | 3      | 4               | 5                  | 6                                  | 7                                                                                                   | 8                                                          | 9                               | 10                              | 11                                                                   | 12                      |
|---------|------------|--------|-----------------|--------------------|------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------|---------------------------------|---------------------------------|----------------------------------------------------------------------|-------------------------|
| Zillah. | Pergunnah. | Mouza. | Suma of — F. S. | Name of defaulter. | Term during which to be held khām. | Statement of current Kist due, and aggregate of arrears on account of which the lease is cancelled. | Date of proclamation, threatening annulment of settlement. | Date of order for holding khām. | Date of Report to commissioner. | Circumstances which led to the annulment of the existing engagement. | Commissioner's Remarks. |



APPENDIX, No. IX.—Para. 83.

CIRCULAR ORDER SUDDER BOARD OF REVENUE, No. II.

*Transfer under Clause 1, Section 17, Regulation XXVII. of 1803.*

104. Where a particular putteedar has been an habitual defaulter, and a hindrance to the prosperity of the estate, and good management of the other putteedars, his exclusion in perpetuity and permanent transfer of his share may be recommended under Clause 1, Section 17, of Regulation XXVII. of 1803, but the Board will only support such a recommendation on the fact of habitual misconduct being clearly established.

105. In reporting transfers under Section 17 of this Regulation, you will be pleased to make use of the annexed Form. The necessity for avoiding delay is as urgent in this case as in reporting farming leases under Regulation IX. of 1825.

106. Care must be taken for securing the possession of the ex-sharers in their neejjote, and a column is added in the form for the purpose of shewing the terms on which the transferee engages to allow the insolvent putteedars to hold such land.

*Statement of transfer of the rights of defaulting Putteedars under Clause 1, Section 17, Reg. XXVII. 1803.*

[illegible]

## APPENDIX, No. X.—Para. 89.

## CIRCULAR ORDER SUDDER BOARD OF REVENUE,

*Dated June 14, 1844.*

The Sudder Board of Revenue, North Western Provinces, with the sanction of Government, direct that the following rules be in future observed by Revenue Officers in cases of farms, and transfers of shares of estates in the Districts of the North Western Provinces.

1. It has been found that the rules contained in Section IV. Circular Order No. II. regarding the transfers to farmers of the estates of defaulting Malgoozars are not sufficiently explicit. The following rules are therefore prescribed for the guidance of Revenue Officers in the enforcement of the process and are additional to, and explanatory of, the rules now in force.

2. Section 4, Regulation IX. 1825, is only applicable to estates which have not been settled in perpetuity, and is essentially different from the process prescribed by Clause 4, Section 17, Regulation VI. 1795, for the province of Benares, and by Clause 4, Section 17, Regulation XXVII. 1803, for the Ceded and Conquered Provinces.

3. In the Ceded and Conquered Provinces, the provisions of Section 4, Regulation IX. 1825, are held to have superseded those under Clause 4, Section 17, Regulation XXVII. 1803, and all Revenue Authorities are enjoined to proceed under the former, and not under the latter.

4. No Settlement shall be annulled by a Collector under Section 4, Regulation IX. 1825 till the expiration of one clear month after the Kist has become due, and of 15 days after the issue in the Collector's and Tuhseeldar's Cutcherries, and on the estate of the defaulter, of the proclamation threatening annulment of lease.

5. The proclamation to be issued for inviting Farming offers should require payment not only of the arrear due at the time of proclamation, but also of any subsequent Kist, which may fall due before the expiry of the term, and the Collector is authorized to decline tender of payment, unless the tender include the whole of the balance which may be due at the time it is made.



6. Payments in liquidation of the balance from the defaulter should be made in cash, but it is in the option of the Collector to receive in bar of annulment of lease, Rookas or other securities, which he may consider adequate to ensure the early realization of the balance.

7. The Collector is authorized and recommended to give possession to a farmer immediately after annulment of the old lease, but the transfer shall not be considered final till confirmation by the Sudder Board of Revenue, given after the expiration of one month from the date of annulment.

8. After confirmation so given by the Sudder Board of Revenue, the farmer shall not be liable to be disturbed for the period of his lease, unless the Government on the ground of hardship or injustice see reason to interfere and annul the farm and restore the estate to the proprietor.

9. The rules above given apply to the farm of an entire Mouzah for the recovery of arrears, but they may be considered equally applicable to transfers under Act I. of 1841.\* These should be governed by the same rules and principles as transfers under Regulation IX. of 1825, and should be treated in all respects alike, save that, as regards the transfers of puttees, the arrear should be evidenced in the manner prescribed by Section 8, Act I. of 1841.

*Special Rules for the Province of Benares.*

10. The process under Clause 4, Section 17, Regulation VI. 1795, is the only one which can be enforced in the province of Benares and cannot be carried into effect till the end of the Fussilly year.

11. If a balance be due in the province of Benares after the last Kist of the Fussilly year has fallen due, the Collector is authorized to dispossess the defaulter and let the lands in farm.

12. Before proceeding to let on lease the lands of the Defaulter, the Collector shall issue a Proclamation inviting farming tenders for the estate within the period of 15 days from the issue of the proclamation at the Collector's Outcherry, and on the defaulter's estate.

13. If the balance be not paid within the period of 15 days, the Collector is authorized to let the estate in farm, and give possession to the farmer, but the transfer so effected will not be final till it has been confirmed by the Government.

\* NOTE. See, however, the caution contained in cl. 5 of the Cir. Or. of the S. B. R. dated May 8th, 1849, quoted in the foot-note, to para. 54, page 200.

*Extract from Circular Order, Sudder Board of Revenue, No. II.*

101. In reporting farming leases under this Regulation for the confirmation of the Board, you will please to adopt the accompanying form. The object of enjoining the use of this statement is, to enable the Board to see that these cases are reported with due expedition. Collectors should be directed to report immediately to the Commissioner any farming lease they may make, and the Commissioner should lose no time in forwarding the report to the Board. If Commissioners desire to make any inquiry, they are requested to do it immediately on receipt of the Collector's report, and Collectors will be held responsible for replying without delay. You are requested to be careful so to expedite the correspondence, that the Board may receive the statement within six weeks of the new lease taking place; and where any intermediate correspondence has occurred, you will state the fact, with the dates of the letters, to and from, in the proper column of the statement.

*Statement of a Farming lease proposed for sanction under the provisions of Section 4, Regulation IX.  
of 1825 in Zillah*

|    |                                                                                                     |  |
|----|-----------------------------------------------------------------------------------------------------|--|
| 1  | Zillah.                                                                                             |  |
| 2  | Pergunnah.                                                                                          |  |
| 3  | Mouza.                                                                                              |  |
| 4  | Juma of — F. S.                                                                                     |  |
| 5  | Name of Defaulter.                                                                                  |  |
| 6  | Name of Farmer.                                                                                     |  |
| 7  | Name of Security.                                                                                   |  |
| 8  | Farming Lease.                                                                                      |  |
| 9  | Statement of current lists due and aggregate of arrears on account of which the lease is cancelled. |  |
| 10 | Date of Proclamation threatening annulment of Settlement and new lease.                             |  |
| 11 | Date of new Farming lease.                                                                          |  |
| 12 | Date of payment of arrears by Farmer.                                                               |  |
| 13 | Date of Report to Commissioner.                                                                     |  |
| 14 | Circumstances which led to the annulment of the existing engagement.                                |  |
| 15 | Commissioner's Remarks.                                                                             |  |

## APPENDIX, NO. XI.—v. Para. 98.

## EXTRACT FROM CIRCULAR ORDER Sudder Board of Revenue,

*Dated February 4, 1842.*

4th. In cases of arrears which cannot be recovered except by Sale, Collectors will, if necessary, attach the lands in arrear and apply for permission to sell them, furnishing a statement of the property for Sale in the form subjoined, and taking care to fill in all the required information.

5th. If the Commissioner concurs in recommending Sale, he will at once record his opinion, and forward the statement for the orders of the Board. If, on the contrary, he considers that the arrear can be otherwise recovered, he will dispose of the case himself and instruct the Collector how to proceed.

20th. As no sale, with exception to the cases specially provided for by Section 19, can be set aside unless by appeal to the Commissioner of the Division, and then only on the ground of illegality of procedure contrary to the requirements of the Law, Commissioners will be pleased to submit for the information of the Board a brief but clear report of every case of Sale, in which an appeal may be preferred, stating the grounds of appeal and the way in which it has been finally disposed of.

21st. Commissioners will also require and forward to the Board a statement of the sales of land, as soon after they become final as may be practicable, and will further forward for each District an annual Sale statement showing the number of Sales in the year, to be prepared according to the subjoined form for each year ending with the 31st December, which the Board will expect to receive before the end of the month of January following.



*Account Sale of lands in Zillah ——— for the recovery of arrears of Revenue in the year 184 ending with the 31st December.*

|            |        |                                            |       |                         |                |         |        |                                 |                                                         |                                            |               |                              |                                                |  |
|------------|--------|--------------------------------------------|-------|-------------------------|----------------|---------|--------|---------------------------------|---------------------------------------------------------|--------------------------------------------|---------------|------------------------------|------------------------------------------------|--|
| Pergunnah. | Mehal. | Names of Proprietors and nature of tenure. | Juma. | Particulars of balance. |                |         |        | Sale price and date of payment. | Names, place of residence and profession of purchasers. | Date of Sudder Board's authority for sale. | Date of sale. | Date of certificate of sale. | Whether sale was appealed and how disposed of. |  |
|            |        |                                            |       | Year.                   | Month of list. | Amount. | Total. |                                 |                                                         |                                            |               |                              |                                                |  |

CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE,  
*Dated May 2, 1845.*

The Sudder Board of Revenue, North Western Provinces, promulgate the following rules, for giving effect to the provisions of Act I. of 1845, for amending the previous Sale law of Act XII. of 1841, so far as relates to the Provinces subordinate to their control.

2. Collectors of Revenue and other officers in charge of Districts will continue to make application for sale in the manner prescribed by former rules.

3. On receiving the sanction of the Board, Collectors will be careful to issue a notification in the manner required by Section 5, stating the latest day fixed by the Board for payment of the arrear, and warning the defaulting proprietors that, unless payment be made on or before that date, the property specified in the notification will be brought to sale; but this need not be published in the Gazette.

4. If, on the expiration of the period so fixed, the arrears remain unpaid, Collectors will proceed without further reference or loss of time, to issue a second notification specifying the Estates for sale, and the date on which the sale will commence. This must, under the terms of Section 6, be published in the Gazette.

5. Simultaneously with the issue of the second notification Collectors will cause proclamation to be made as provided by Section 7, forbidding the ryots and under-tenants to pay rent to the defaulting proprietors from the day next after that fixed for the last payment, on pain of the penalty prescribed in the said Section.

6. Collectors will not fail to observe the different purposes for which the first and second notifications are required, and will be careful to see that each is made and published in the manner enjoined by Sections 5 and 6.

7. In cases of re-sale arising from default of payment of the purchase money, it will be sufficient to make the notification prescribed by Section 6, being careful not to issue the same until three clear days shall have expired after the day on which the default occurs.

8. It will also be observed that by the concluding Clause of Section 16, the proprietors of the Estate under re-sale are at liberty to tender payment of the arrears due thereon, and if the whole amount be paid before sunset of the day preceding the day of notification of re-sale, the payment so made shall bar such re-sale.

9. In granting Certificates of title, Collectors will be careful to specify the date of the day after that fixed for the last payment, as that on which the sale takes effect.

## REVENUE.

*The 2nd July, 1847.*

The Reports furnished on proposing the measure of a sale for Revenue Balances are generally defective in respect of the information necessary to enable the Sudder Board to form a judgment with regard to the necessity of the measure, I am accordingly instructed by the Board to request that the following Rules may for the future be strictly attended to.

2nd. The first point to be ascertained and stated clearly is the nature of the tenure, that is to say, whether the Mehal to be sold is the property of non-resident and non-cultivating holders, or whether it belongs to Resident and cultivating Proprietors.

3rd. In this first instance, the bare facts of the existence of the Balance, and the nature of the Tenure will be generally sufficient to procure authority for the sale.

4th. In the second case the number, caste and habits of the Putteedars or Sharers should be stated. The cause of the balance should invariably be detailed, whether arising from wilfulness, dissension, embezzlement, temporary calamity, poverty of zemindars or other cause. If the balance arise from quarrels, the subject of those quarrels should be stated, and the reasons why they cannot be composed by the Collector; if from temporary calamity, the reason why the measure of sale is preferred to suspension of a portion of the Government demand, and why the whole are held jointly responsible, rather than the actual defaulters separately responsible; if from wilfulness, the evidence which indicates that wilfulness.

5th. In Estates of which it is proposed to sell only a Puttee, or a Share, the Collector should state what hinders the solvent Putteedars from coming forward to pay the balance, and take the Puttee or Share of the Insolvent.

6th. The Report proposing sale should always be accompanied by a copy of the Forms Nos. II. and III.\* of Settlement, and a statement of any changes in the Malgoozaree, that have taken place since Settlement. The present state of the Mehal should be compared with its apparent

\* The forms given in Appendix No. XIII. of Directions for Settlement Officers v. *supra* pp. 134—139.



state at the time of Settlement and the cause of any change that may have taken place should be assigned.

7th. When an Estate is under mortgage, the nature of the Tenure of the Proprietors should be stated as to whether they are resident or non-resident and non-cultivating, and in the former case, their numbers, habits and castes.

8th. In ALL cases of sale, the Collector must report whether there is a probability of finding purchasers, and whether the sale is the sole method of realizing the balance, or whether it is preferred for some special reasons to the other modes which are open to the Revenue Authorities.

9th. In general, it is not advisable to propose a sale without a prospect of finding purchasers, but to this Rule there are the following exceptions :—

1st. When the balance is owing to quarrels which the Collector cannot compose, then if there are no purchasers the Government should buy the Estate in, and thereby acquire the absolute right to settle the quarrels, and if advisable, the power of restoring the Mehal to such parties as are not in fault, after satisfaction of the balance.

2nd. In cases where the owner himself purchased the Mehal at Auction either for balances or under decree, for such persons being speculators must abide the consequences bad or good of their speculations.

3rd. When the balance is owing to wilfulness or dishonesty or distress, that the Government may obtain the power of clearing the Estate of the contumacious or worthless, or of restoring it to prosperity by the employment of care and capital.

10th. Therefore, whenever a sale is proposed without prospect of purchasers, the Collector should state what he intends to do with it in case of the Government becoming the owner, whether he mean to break up the community or to cure the defects in its constitution and restore the ownership, or whether he propose to first beat down contumaciousness, to restore prosperity under Kham management, and eventually sell the Estate, when he has rendered it marketable, on account of Government.

11th. To the Collector the mode of disposal of an Estate after it is acquired by Government ought to be a subject of as mature consideration as the proposing it for sale.

12th. For the system of Dustuck proclamation, sale and blind buying in by Government, as if a machine were set in motion, will no longer be accepted by the Board nor by the Government.\*

## APPENDIX, No. XII.—Para. 109.

## ABKAREE CIRCULAR ORDER, No. 1.

*Dated Agra, 1st May, 1857.*

The Sudder Board of Revenue, with the sanction of Government  
issue the following rules of practice for carrying out the provisions of Act XXI. of 1856, in the North Western Provinces.

E. A. Reade, Esq.,  
Senior Member,  
and  
W. Muir, Esq.,  
Offg. Jr. Member.

## DISTILLERIES WORKED AFTER THE ENGLISH METHOD.

1st.—Application for license must be made to the Collector of the district in which the distillery is situated. The Collector will submit the application with his report thereon through the Commissioner of the Division to the Sudder Board of Revenue.

2nd.—The Sudder Board of Revenue are empowered to refuse licenses for such distilleries, without assigning any reason for the same, except to Government in the event of parties appealing from their decision.

3rd.—Parties licensed to work distilleries must deposit five thousand rupees in cash, or in Government Securities, with the Collector of the district, the whole amount thereof, or such portion of it, as the Government may determine on the recommendation of the Sudder Board of Revenue, together with the distillery license, to be forfeited in the event of any breach of the abkaree laws in force in the North Western Provinces, proved before the officer vested by law with the decision of abkaree suits. On the license ceasing without forfeiture, the deposit, as above, shall be returned by the Collector.

4th.—Parties obtaining a license to work distilleries shall engage to adopt such measures, and to conform to such rules for the security of the public revenue as may be prescribed by the Sudder Board of Revenue from time to time with the sanction of Government. License will be granted on an engagement taken in the same terms, Appendix I.

5th.—No distillery shall be licensed, until the parties applying have satisfied the Collector of the district that the works are capable of producing not less than 300 gallons of spirit per diem.

6th.—No distillery shall be licensed until the parties applying have satisfied the Collector of the district, that the distillery buildings and premises are so constructed and surrounded by a wall as to afford full security for the Government revenue.

7th.—Parties licensed to work a distillery shall pay the expense of the officer or officers who may be employed on the part of Government at such distilleries, and shall further provide a residence for him or them within the enclosure, and so situated as to command the ingress and egress to and from the premises.

8th.—Parties licensed to work a distillery shall, before commencing to bring in materials for distillation, furnish to the Collector a correct statement of the distillery premises, specifying every ware-house, godown and other place appertaining thereto to be used for carrying on the business of the distillery, and all stills, casks, and other vessels to be so used. All such vessels shall be inspected, measured, and marked by the inspector or other abkaree officer appointed to the duty by the Collector, and such only shall be used in the distillery.

9th.—Parties licensed to work a distillery must give notice before hand of not less than five days' term both of the day on which it is intended to commence distilling, and of the day on which it is intended to discontinue working the stills.

10th.—No parties working distilleries shall be exempted wholly or partially from the restrictions and conditions of rules, 6, 7, 8, and 9, without the special sanction of Government.

11th.—Parties working licensed distilleries are required to apply to the Collector in September each year for the renewal of their licenses for the year following; and unrenewed licenses shall be considered null and void, and as not protecting the spirits produced in the distilleries from seizure and confiscation, or the parties working the distilleries from the penalties provided by law for the illicit manufacture of spirits.

12th.—The Collector or Deputy Collector and the Surveyor or other Subordinate Officer appointed by him to the duty shall at all times by day, or by night, have free ingress into every licensed distillery and into the godowns and other places appertaining thereto for the purpose of inspecting and measuring all stills and other vessels used in manufacturing spirits, of gauging and proving spirits manufactured in the distillery, and of estimating by experiments or otherwise the amount of the duties.

13th.—It shall be the duty of the abkaree officer stationed at a licensed distillery to gauge and prove all spirits manufactured at the distillery, and to keep a regular account of all spirits conveyed from the distillery or kept in the godowns, ware-houses, and other places where such spirits are usually deposited exhibiting their quantity and strength.

14th.—No spirits shall be removed from a distillery and beyond its premises, without a pass issued by the Collector, which shall specify the quantity and strength of the spirit to be ascertained by Sykes' Hydrometer, and which shall not be below London proof, except as hereinafter provided.

15th.—No spirits shall be removed from any such distillery, as above, upon which the duty prescribed by the Act of one rupee per imperial gallon of the strength of London proof, to be augmented or reduced in proportion to the strength of the spirit, has not been paid, or for the duty chargeable on which, if intended for exportation by sea, a bond has not been executed under Sections 9 and 16 of Act XXI. 1856.

16th.—Rum-shrub cordials, and other alcoholic liquors prepared in licensed distilleries will be charged with duty according to the quantity of spirit used in the preparation; but otherwise will be subject to Rules 14 and 15.

17th.—Parties working licensed distilleries, desirous to remove spirits under bond for exportation by sea must conform to the rules in paragraphs 15 to 29 inclusive of the abkaree notification, dated 7th April, and published in the *Calcutta Gazette* of 8th April, 1857, and to such rules as may be hereafter notified on this subject, Appendix II.

18th.—Parties working licensed distilleries who desire to supply traders and others in the North Western Provinces with spirits and spirituous liquors manufactured at such distilleries, are at liberty to sell the same in quantities of not less than eight gallons, on obtaining a pass from the Collector or other Officer in charge of the Abkaree Mehal of the district in which such distillery is situated, or to any person producing a pass. The full duty of one rupee per imperial gallon of proof spirit must, in all cases, be paid before the despatch leaves the distillery premises.

19th.—On payment of the prescribed duty, the Collector or other Officer aforesaid shall grant a pass in the annexed form, Appendix No.

III. This pass will protect the despatch while in transit, but it will not authorize sale of the same to others than the parties to whom it denotes the spirit or spirituous liquors have been consigned.

20th.—The pass may be renewed for any other district, or the destination of the despatch in the district may be altered, if the Collector or other Officer above mentioned is satisfied that the spirits or spirituous liquors have not been removed from the cask in which they left the distillery.

21st.—A duplicate of such original or renewed pass, when granted, shall be forwarded to the Collector or other Officer in charge of the Abkaree Mehal of the district, for which the despatch is destined, and the duplicate shall be affixed conspicuously in the Revenue Cutcherry, and information thereof shall be given to the contractor, if the Abkaree duties of the district, Pergunnah, or Cantonment, have been farmed out.

22nd.—Rules 18, 19, and 20, are hereby declared applicable to consignments of Rum from any licensed distillery under contract with the Government for supply of Rum to the Commissariat, but the Collector in such cases, under special sanction of Government, may remit or refund the duty, levied under the Act upon such consignments.

23rd.—A discretion is allowed to the Collector of a district in which a licensed distillery is worked, to grant special passes (Appendix No. III.) to accredited individuals for despatches of spirits or spirituous liquors manufactured at such distillery, on certified applications for domestic consumption only, in quantities of not less than two imperial gallons, or one dozen of quart bottles. Provided that the full duty of one Rupee per imperial gallon of proof spirit shall have been prepaid, and that the owner or manager of such distillery shall have taken out a license for wholesale vend.

#### BREWERIES.

24th.—Parties desirous to construct and work a brewery, must apply for a license to the Collector or other Officer in charge of the district in which such brewery is situated.

25th.—Only malt liquor of any description shall be manufactured within such brewery, and the premises thereof. No attempt shall be made to extract spirits from the grains or refuse of the brewery. No wholesale vend of malt liquor shall be made at the brewery without a

wholesale license under Section 26, or retail vend without a license for retail vend under Section 27 of Act XXI. of 1856. No malt liquor shall be sold or given to European soldiers from the brewery without the written permission of the Officer Commanding. The brewery shall be open at all times to the inspection of the Collector or other Officer in charge of the district.

26th.—A license shall be granted in the terms of the preceding rule to the applicant or owner of a brewery, and engagement shall be taken *mutatis mutandis* in the same terms, Appendix No. IV.

27th.—The license shall be for the term of one year, renewable annually on adherence to these conditions, and without charge.

#### WHOLESALE AND RETAIL VEND.

28th.—Parties desirous of taking out a local license of wholesale vend of spirits and spirituous liquors passed from distilleries worked according to the English method, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, must apply to the Collector or other Officer in charge of the Abkaree Mehal of the district, and on payment of the prescribed fee of sixteen Rupees, will receive a license for wholesale vend in the annexed form, Appendix No. V. Such license will be current only for the official Abkaree year recognized in the North Western Provinces, and in the district in which it is granted.

29th.—Parties desirous of taking out a general license in the same form of wholesale vend of spirits, spirituous, and fermented liquors described in the preceding rule, may similarly obtain such general license on application to the authority above mentioned, but such general license shall be current only for the same term, shall be granted on payment of the same fee, and must be endorsed by the authority in charge of the Abkaree Mehal of each district which the wholesale vender may visit in the course of travel.

30th.—Parties taking out a local or general license for wholesale vend of spirituous and fermented liquors as aforesaid are prohibited on the plea of muster sales, or any other plea whatever, from making any sale of such liquors in less quantity than two imperial gallons, or one dozen of quart bottles.

31st.—Parties taking out licenses for retail sale of spirituous and fermented liquors described in Rule 28, must pay for every such license from Rs. 2 to 8 per mensem as the Collector may determine at

his discretion, calculated in all cases from the commencement of the month in which such license for retail is granted.

32*nd*.—Such licenses shall not be granted for less terms than three calendar months, or for any terms exceeding the official year above mentioned. The tax upon such licenses shall ordinarily be payable quarterly, but any party shall be at liberty to cancel his license at the close of any quarter of the official year, on giving intimation in writing to the Officer in charge of the Abkaree Mehal, of such intention and surrender of his license at any time before the commencement of a new quarter. Licenses for retail vend will be given in the form Appendix No. VI.

33*rd*.—Parties taking out licenses of wholesale and retail vend, are bound to conform to the conditions expressed in the licenses, and breach thereof will subject the offenders to the penalties declared by Act XXI. of 1856.

#### MANUFACTURE OF SPIRITS AFTER THE NATIVE METHOD AND VEND OF THE SAME.

35*th*.—The manufacture of spirits after the native process except under license from the Collector is illegal. Licenses for manufacture will be granted to parties for such distilleries as may be established and authorized by the Collector in the annexed form, Appendix No. VII., engagements being taken in the tenor of the license.

36*th*.—Licenses for retail sale of spirits manufactured at licensed distilleries by venders duly authorized and accredited, will be granted in the annexed form, Appendix No. VIII., engagements being taken as in the preceding rule.

37*th*.—There is no objection to the manufacturer and vender being one and the same party, but in such case it is desirable that separate licenses for manufacture and vend shall be granted.

38*th*.—It is a necessary preliminary to other arrangements that there should be a complete register of distilleries, which may also be places of vend, and of separate shops, for each district.

39*th*.—The pergunnah maps and statistical details of settlement, with other means of acquiring local knowledge, enable the Collectors of these Provinces to determine with due regard to the wants of the people, what stills and shops should be authorized. Care should be taken to avoid the two extremes of too great reduction, which would lead to illicit manufacture and smuggling, or of allowing excess, which encourages drunkenness and its attendant evils.

40th.—The distribution of distilleries, and separate shops where necessary, should be so arranged as to admit of their being sufficiently far apart from each other, and as far as practicable, within easy distances of police posts. As a general rule the distillery and shop should be at one place, especially in the country; but in large towns or under special circumstances, exceptions may be allowed.

41st.—The manufacture of spirits at Sudder distilleries under the supervision of the Collector will not be authorized without the special sanction of the Sudder Board of Revenue.

42nd.—The system which obtains in these Provinces of letting in farm the duties leviable on retail sale of spirits manufactured after the native method, or in default of suitable offers for such farms, of granting licenses to each separate still and shop under direct management, will continue to be enforced.

43rd.—The practice of farming for the district under one contract is objectionable, and will not be allowed except on special authority of the Board for any of the smaller classes of districts. Ordinarily separate leases should be granted for pergunnahs, or clusters of pergunnahs, upon equitable terms.

44th.—The Abkaree official year for these Provinces has been determined by Government shall correspond with the agricultural year, or from the 1st October to 30th September, annually. Settlements, contracts, and licenses for any branch of Abkaree revenue will be taken accordingly, deviations from this rule owing to local circumstances being allowed only on the special sanction of Government.

45th.—Late in August and early in September the prospects of the Khurreef, and of the sowings for the subsequent rubbee can be fairly estimated from the fall of rain, and rise of rivers; and stocks existing of materials for distillation, the range of prices, and probable consumption during the period when spirits are most largely used, i. e. from October to June, can be computed with sufficient accuracy. The tehseeldars therefore, at this season, should ascertain from the abkars and others, the probable fair amount of revenue for each pergunnah, in order that the Collector may be furnished with estimates, which will enable him after allowing 15 to 20 per cent. for profits and risks, to determine the fair amount, below which tenders should not be accepted.

46th.—Written tenders with a sufficient deposit for security, or tender of good and substantial securities for contracts relating to



separate pergunnahs or clusters of pergunnahs, should be invited by proclamation, of not less than one month's term beforehand, to be determined on a set day in the public cutcherry, the highest offer being accepted which may not fall below the minimum fixed as stated in the preceding rule, nor unless such offer be made by a party guilty of any breach of the Abkaree laws on any previous occasion. No subsequent advance on the offer made by any party in his first tender should under any circumstances be allowed.

47*th*.—It is discretionary with Collectors to make choice of this system, which has generally been found to answer well, if strictly carried out according to the above rule, and the public is assured that no deviation or compromise will be allowed; or to notify in the proclamation that the contracts will be determined by auction. All bids at auction must be supported by tender of undoubted security.

48*th*.—The practice of determining the tax or amount of contracts by an equal daily rate for the whole term of license or engagement is open to objection, for at certain seasons the consumption and receipts are larger than at others. The practice of monthly instalments is therefore directed, the demand for the year, or less term as the case may be, being adjusted and distributed over the several months in proportion to anticipated receipts.

49*th*.—The preferable security is a cash deposit of two monthly instalments, leave being given to bring the amount to credit for the two last instalments of the year, provided the others have been paid, by which arrangement, and by the rule of making good the last instalment a few days before the close of the year, molussil remittances will be received and credited in the Sudder Treasury Account before the end of the last month, and nominal balances will be avoided.

50*th*.—Collectors may arrange with farmers of approved repute for quarterly payments of the amount of their contracts exhibited in monthly sums. But for the convenience of reporting financial results according to the year of report of revenue administration, demands up to 30th April should be liquidated by that date.

51*st*.—The farmer is at liberty to make his own arrangements with the other manufacturers and venders at the places specified in his contract, and will receive from the Collector the requisite number of blank licenses for manufacture and vend, with the terms of his own contract superscribed. For the prevention of abuses the following conditions will be inserted both in the kubooleent and putta :

1st.—That no addition or change of site or stills and separate shops specified shall be made without sanction of the Collector or Officer in charge of the Abkaree Mehal.

2nd.—That the amount of contract according to the specifications of monthly sums and kistbundee thereof shall be punctually discharged, the whole annual demand being liquidated seven days before the end of the year.

3rd.—That no liquor shall be passed beyond the limit of the contract, or any other breach of Abkaree laws be committed by the farmer or with his connivance, subject otherwise to the legal penalties and cancelment of lease.

4th.—That engagements shall be taken from the Abkar manufacturers and venders in writing, written receipts given for monies paid, and regular account books kept, or in default thereof the right of summary suit shall be barred.

5th.—That licenses for manufacture and vend shall be granted to manufacturers and venders within the limit of the lease, who shall have a right of registering the same at the Tehseeldaree or Abkaree Office.

52nd.—Settlements of this branch of the Abkaree revenue will be made annually, subject to the confirmation of the Commissioner. For settlements exceeding that term the sanction of the Sudder Board of Revenue will be requisite.

53rd.—Where suitable tenders have not been made, or for other special reasons, it is necessary to test the resources of the Mehal in any portion of a district, recourse will be had to direct management.

54th.—The method which some Officers have adopted of purchasing materials, manufacturing and retailing by a paid agency under the supervision of the Tehseeldars or other native officers, is objectionable and is prohibited.

55th.—The proper mode of proceeding is to adjust engagements in detail with the several manufacturers and venders at the authorized stills and shops within the limits of the Tehseel circle or other portion of the district under direct management. Licenses for manufacture and retail vend must be granted to them, and ten per cent. on the collections may be allowed to the Tehseeldar or other officer superintending, to provide for the expense of extra Establishment.

56th.—The Tehseeldar or other officer charged with this duty, should carefully avoid the error of forcing the demand beyond rea-

sonable limits. He should bear in mind that the manufacturers are ordinarily supported by advances from the farmer, by which they are enabled to carry on, and to enter into contracts proportionately raised. But advances will not be made by Government, and in settling therefore with those who must borrow elsewhere for the purchase of materials, due consideration must be allowed for this drawback.

57*th*.—It must be well known to any officer of local experience, who amongst the Abkars work on their own capital, and who are compelled to borrow; with both equitable settlement should be made, and good security should be required in all cases. No distillery should be allowed to work for which security has not been tendered.

58*th*.—In settling with the abkars, care should be taken to increase or diminish the amount of monthly instalments according to the season of the year when there is usually a greater or less consumption.

#### TAREE.

59*th*.—Rules 46 to 58, are applicable to this branch of the Abkaree Mehal. It is usual to take a single contract for the whole district. The localities where palm or date trees exist are known, and the average yield is a matter of simple estimate. Licenses for the sale of Taree will be granted in the form, Appendix No. IX.

60*th*.—In some instances the farmer of the duties on spirits takes the Taree contract for the same portion of the district. There is no objection to this arrangement, but care must be taken to grant separate licenses for the vend of Taree, and in all cases the engagements and the accounts must be kept distinct.

61*st*.—Wherever by reason of consumption of Taree in a fermented state in any district being so inconsiderable as to render the reinforcement of the Act unadvisable, report will be submitted to the Sudder Board of Revenue.

#### DRUGS.

62*nd*.—The existing rules for regulating the transport of Ganja, Bhung, and Churrus into or through the districts of the North Western Provinces, have been consolidated in Appendix No. X.

63*rd*.—The cultivation of the Hemp plant in these Provinces is declared to be free to all parties. Its use in the green state for medicinal purposes, or manipulation for manufacture of the fibre is unrestricted. But any preparation of the plant in its natural state to be

used, stored, and sold as drugs, is prohibited without authority granted under orders from the Sudder Board of Revenue.

64*th*.—Licenses for the retail sale of Ganja, Bhung, and Churru, or preparations of these drugs, will be granted by the Collectors in the form annexed, Appendix No. XI.

65*th*.—The duties on the retail sale of the drugs above mentioned, should be farmed under a single contract for the whole district, except in districts where the drugs are readily procurable and it may be convenient to have separate farms for different portions of the district.

66*th*.—Where the duties on the retail sale of the drugs above mentioned are farmed for the whole district, the leases may be granted with the sanction of the Commissioner for a term of three years.

67*th*.—Rules 46 to 51, are applicable to this branch of the Abkaree Mehal, but direct management should not be resorted to in any case.

#### VEND OF OPIUM.

68*th*.—In the opium producing districts, opium will be sold only at the Sudder Office, and such of the Tehseel Offices as the Collectors may select, to parties who may apply as purchasers in quantities not exceeding five tolahs weight, and whose names, residences, and ordinary means of occupation shall be registered. The rate of sale is fixed at Rs. 12 the seer of eighty tolahs, whereof Rs. 11 is the Government price, the addition of 1 Rupee being allowed to cover wastage and charges. Provided that only Government opium in store and hereafter obtained by indent from the Benares agency shall be sold.

69*th*.—In the districts where the cultivation of the poppy is prohibited, the Collectors will make the same arrangements for the sale of Government opium to consumers under the same restrictions. In these districts under special circumstances, the vend of opium with the same restrictions may be entrusted to licensed venders other than persons in the service of Government. Such exceptions, however, should be limited to large towns where the vend can be placed under effective surveillance, and will not be allowed in any case without a previous report to the Board as to the means of guarding against sale of illicit opium and without express sanction of the Board.

70*th*.—Government opium will be sold to regularly licensed venders described in the preceding rule at the rate of Rs. 11 per seer of eighty

tolah weight, or at such rates as may hereafter be notified by the Board.

71st.—Licenses for the retail vend of Government opium must be granted by the Collector to all parties entrusted with the vend of the same, whether such be in the service of Government or otherwise, in the form annexed, Appendix No. XII.

72nd.—For the protection of medical practitioners, duly accredited, special license will be granted and renewed annually by the Collectors on their application. See Appendix XII.

73rd.—Sale of foreign opium by any party is strictly prohibited, and will subject the offender to the penalties of the Act. Provided that confiscated opium, which may be pronounced by medical certificate good and marketable, may be issued from the Government store with the approval of the Benares Opium Agent. Confiscated opium declared by medical certificate to be unfit for use shall, in all cases, be immediately destroyed.

74th.—The sale of admixture of opium with other ingredients, under the name of Madduck or other designation, is prohibited. Provided that this rule does not apply to admixtures prepared by medical practitioners under Rule 72 for medical purposes.

75th.—No district or portion of a district can be exempted from the operation of these rules relating to the retail vend of opium without a special order of Government.

#### MILITARY CANTONMENTS.

76th.—Rules 28 to 67, according to local circumstances, are applicable to military cantonments and circles constituted under Act XVIII. 1853, and placed under the charge of Abkaree Superintendents, provided that the licenses for manufacture and sale of spirituous and fermented liquors, and the farm of duties leviable upon such spirits and liquors within those limits are granted with the knowledge and consent of the commanding officer.

77th.—In the engagements taken from farmers of duties within these limits, a stipulation should be entered providing for revision of contracts, either in the event of closing of shops in particular localities by order of Military authority, by which some portion of the custom at these shops would be transferred to others, or owing to any considerable increase or decrease of the Military force during the currency of the lease.

78th.—The same rules apply to cantonments not placed under separate Abkaree Superintendents, but in such cases, the Collectors will be guided by the provisions in Sections 85 and 86 of the Act.

79th.—On occasions where a Sudder Bazar with an Abkaree establishment attached accompanies the camp of the Governor General, or Commander-in-Chief, the Collectors of districts, on the application of the Commissariat Officer in charge, will grant licenses to the Abkaree contractor or venders in the camp for the district through which the camp marches.

80th.—The rules for the prevention of the sale of liquor to European troops on the line of march are republished in Appendix No. XIII.

#### ABKAREE OFFICERS.

81st.—In the North Western Provinces, the office of Abkaree Darogah is declared to be united with that of Tehseeldar, of Peishkars of minor sub-divisions, and Collectorate Nazirs for the time being. The officers on their establishments and such other Officers as the Collectors may especially appoint under the preceding rules, are Abkaree Officers subordinate to the superiors above mentioned.

82nd.—The powers described in Section 43 of the Act, of demanding production of licenses; in Section 55 of the same, of entry and inspection of premises; and in Section 56, of the same, of stoppage and detention, of seizure and arrest, in transit, may be exercised by Abkaree officers of and below the rank of Jemadar, with instruction of their Superior Officers.

83rd.—The powers described in Section 57 of the Act, of arrest of persons in possession of unlicensed stills, of seizures of such stills with materials, liquors and drugs, and arrest of parties engaged in unlawful sale, and in Section 58 of search and consequent arrest of parties engaged in unlawful manufacture and possession of the same, can be exercised only by Abkaree Officers above the grade of Jemadar.

84th.—The powers of seizure, search and arrest described in Sections 56, 57 and 58 of the Act in respect to the seizure of, and search for unlawful liquors and drugs, and arrest of persons found in possession, will be exercised only by such Officers of the police and customs departments as the Government may be pleased to invest with those powers, and subject to such restrictions as it may deem expedient.

85*th*.—All forfeitures and penalties prescribed for offences against the provisions of the Act, and seizures of goods declared liable to confiscation, will be adjudged by the Magistrate on information of the Collector or Abkaree Officer, or complaint of parties. Information must in all cases be made within six months after the commission of the offence.

86*th*.—All goods and chattels, opium excepted, adjudged to confiscation, which are to be disposed of by public sale, shall not be exposed to sale until the result of any pending appeal has been declared, or if no appeal has been preferred, until the term of admission of such appeal shall have expired.

#### PERIODICAL STATEMENTS.

87*th*.—The form in Appendix No. XIV. for report of Abkaree Settlement for the ensuing year will be submitted to the Commissioner for sanction, and a duplicate will be sent for the information of the Board. The settlement, in all cases, must be made and reported before the expiration of the current year. This report should also be submitted by Abkaree Superintendents in cantonments and their environs where such arrangements obtain under Act XVIII. 1853. The explanatory notes on this form should prevent error or misconception.

88*th*.—The system of farming out vend of opium by retail having been abolished, entry of this branch of Revenue has been omitted.

89*th*.—The forms marked I. to III. in the same Appendix are the same as those hitherto used for reporting Abkaree revenue and arrears modified according to the provisions of the Act. These annual reports will be submitted to the Board on or before the 1st January yearly.

90*th*.—Irrecoverable balances upon farmers' contracts, must be reported to the Board for the sanction of Government, for erasure from the account. Commissioners have authority to remit irrecoverable balances incurred under direct management.

91*st*.—The Statements of demands, receipt and balances of Abkaree Revenue, required to be submitted as an Appendix to the Revenue Administration report, are intended only to show financial results for the past and preceding year of revenue administration, and detailed particulars of balances are not therefore required in that statement.

92*nd*.—Indents for opium from the Benares Agency should be submitted by Collectors to Commissioners on the 1st May annually, in the form entered in the same Appendix, and the collective indents

for divisions should be submitted so as to reach the Board's Office before the close of that month.

93rd.—This Circular Order cancels previous Circular Orders on this subject, Appendix No. XV., except those which have been republished in the other Appendices annexed.

W. H. LOWE,  
*Secretary.*

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APPENDIX I.

*Para. 4.—Circular Order Sudder Board of Revenue, N. W. P.*  
No. 1. MAY 1ST, 1857.

REGISTERED NUMBER.

License to work a Distillery for the manufacture of Spirits according to the English method at ——— in the district of ——— is hereby granted to ——— subject to the conditions and rules prescribed in paras. 1 to 23 of the Circular Order of the Sudder Board of Revenue No. 1, dated 1st May, 1857, and to such other rules for the security of the public revenue, as the Sudder Board of Revenue aforesaid may issue from time to time with the sanction of Government.

This License shall have effect until the 30th September 18— after which date it shall cease to be in force, unless formally renewed under para. 11 of the Circular Order abovementioned.

District

*Collector.*

*Dated*

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APPENDIX II.

*Para. 17.—Circular Order Sudder Board of Revenue, N. W. P.*  
No. 1.—1ST MAY, 1857.

*Extract paragraphs 15 to 29 inclusive of Abkaree Notification, Calcutta Board of Revenue, dated 7th April, 1857.*

*Para. 15th.—*No spirits shall be conveyed from a licensed distillery,

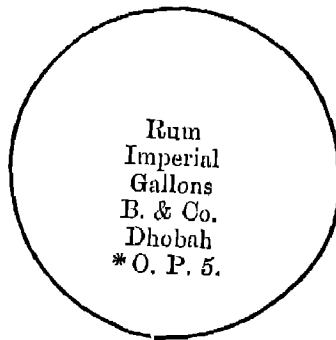
\* *The strength of the spirits to be ascertained by Sykes's Hydrometer, the instrument used by the Excise in England.*

unless the following marks are legibly painted or cut on each end of the cask containing the spirits, viz., the name of the distillery and

known mark of the proprietor, the quantity of spirits contained \* in the cask, and the strength of the spirits which shall not be below



London proof.—For instance, the marks on a cask of Dhobah Rum will stand thus:—



\* Meaning 5 degrees over London proof.

16th.—Spirits intended for consumption in Calcutta may be removed from licensed distilleries without previous payment of duty under charge of Abkaree Officers, for the purpose of being stored in the Abkaree Godown at the Calcutta Custom House. The Collector of Calcutta will recover the duty on spirits so removed and stored, when passed out from the Custom House for local consumption. Rent will be charged at the rate of six pies per day for every cask of spirits allowed to remain in the godown for more than eight days.

17th.—Spirits removed and stored as provided in the preceding clause, will be permitted to pass out of the Custom House for exportation by sea, on the proprietor depositing with the Collector of Calcutta, either in Cash or Government Securities of sufficient value, the amount of duty on the spirits at the rate of one rupee per imperial gallon, imposed by Section 7 Act XXI. of 1856, and entering into an engagement to pay the duty on the event of the spirits not being exported. On proof of exportation the Collector will cancel the engagement bond and return the deposit.

18th.—Parties working licensed distilleries will be allowed to remove spirits there manufactured for exportation by sea, without the previous payment of duty, after executing a bond to the Hon'ble E. I. Company, binding them to pay the duty of one rupee the imperial gallon for any portion of the spirits so bonded, which may not be exported by sea as merchandise, within four months from the date of the bond.

19th.—A member of some established house of business at the port of exportation to be one of the parties bound to be jointly and severally answerable for any amount which may ultimately fall due under the bond.

20th.—The Collector may refuse the security tendered, without assigning any reason, except to the superior Revenue Authorities, in the event of an appeal from his decision.

21st.—The distillery and apparatus will be considered as pledged for any amount which may become due under the bond.

22nd.—Bonds will not be received for a less quantity of spirits than one thousand imperial gallons, and no quantity less than one thousand gallons will be allowed to be removed from a distillery under bond.

23rd.—On a bond being duly executed, the Collector shall immediately forward a true copy of the same to the Collector of Customs at the port of exportation, and shall grant a pass for the spirits bonded without payment of the duty.

24th.—On the spirits being brought to the Custom House for exportation, the exporters shall declare in writing by what bond it is protected, and shall produce the Pass of the Collector of Land Revenue and the distillery invoice. The spirits shall then be gauged for quantity and proved to ascertain the strength by a Custom House Officer. If the quantity so ascertained be the same as that marked on the casks, (the casks being the same which were removed from the distillery,) the spirits shall be allowed to pass for sea export, and the quantity shall be written off on the copy of the bond furnished to the Collector of Customs. If the quantity be not the same as that marked on the casks, duty shall be levied on the difference, as provided by Section 11 Act XXI. of 1856.

25th.—When the entire bonded quantity is written off upon the copy of the bond, the Collector of Customs shall return the said copy of the bond to the Collector of Land Revenue, from whom he received it, who shall on receipt of the copy cancel the original bond.

26th.—It shall be the province of the exporters to see that the exports made from time to time under a bond are properly written off or certified on the copy of the bond, which is in the possession of the Collector of Customs, and they shall testify that the exports are correctly so written off by their signatures to the entries.

27th.—If at the expiration of four months from the date of a bond, the entire quantity of spirits covered by the bond shall not have been

exported and written off as provided in the preceding clause, the Collector of Land Revenue, on the same being certified to him by the Collector of Customs, shall proceed to recover the duty under condition to be paid upon such quantity of spirits as may not have been exported under the bond, unless the currency of the bond shall have been renewed.

28th.—Time-expired bonds may be renewed at the discretion of the Collector of Land Revenue, with the sanction of the Commissioner, for a further period of four months from the date of the expiration of the first currency, and for no period more or less than that term. On the expiration of the second currency, the Collector shall proceed to adjust such time-expired bonds and levy duty on the quantity of spirits unexported or deficient.

29th.—A maximum allowance according to the following scale will be made on account of ullage and leakage on spirits removed under bond, from distilleries in the Mofussil for exportation by sea:—

For a distance not exceeding 100 miles, ... 5 per centum.

For a distance above 100 miles,

but not exceeding 200 miles, ... 7½ ditto.

For all distances exceeding 200 miles, ... 10 ditto.

### APPENDIX III. A

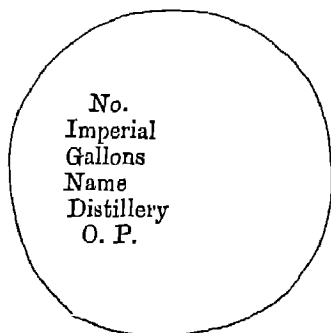
*Para. 19,—Circular Order Sudder Board of Revenue, N. W. P.*

No 1,—1st MAY, 1857.

#### REGISTERED NUMBER.

Pass from the Licensed Distillery of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ the undermentioned quantity of \_\_\_\_\_ viz. \_\_\_\_\_ gallons, upon which the legal duty has been paid, and contained in \_\_\_\_\_ casks marked as below, consigned to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_

This Pass will continue in force for \_\_\_\_\_ days from this date.  
 Quantity of the despatch



District  
 Dated  
 Distillery Officer.

Collector.

## APPENDIX III. B.

Para. 23,—Circular Order Sudder Board of Revenue, N. W. P.  
 No. 1,—1st MAY, 1857.

## REGISTERED NUMBER.

Special Pass is hereby granted for the despatch of the undermentioned quantity of \_\_\_\_\_ manufactured at the Distillery of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ to \_\_\_\_\_ residing at \_\_\_\_\_ in the district of \_\_\_\_\_ the prescribed duty having been paid, and the despatch having been certified for domestic consumption only.

This Special Pass shall continue in force for \_\_\_\_\_ days only from this date.

| Description of Spirit. | Quantity in Imperial Gallons. | Number of Bottles. |
|------------------------|-------------------------------|--------------------|
|                        |                               |                    |

District  
 Dated  
 Distillery Officer.

Collector.

## APPENDIX IV.

*Para. 26,—Circular Order Sudder Board of Revenue, N. W. P.*  
No. 1,—1st MAY, 1858.

License to work a Brewery is hereby granted to ——— at ——— in the district of ——— on the following conditions, infraction of any of which will involve forfeiture of license and penalties under Sections 23 and 24, Act XXI. of 1856.

1. Only malt liquor of any description shall be manufactured within such Brewery or the premises thereof.

2. No attempt shall be made to extract spirits from the grains or refuse of the Brewery.

3. No wholesale vend of malt liquor shall be made at the Brewery without a wholesale license under Section 26, or retail vend without a retail license under Section 27, Act XXI. of 1856.

4. No malt liquor shall be sold or given from the Brewery to European soldiers without written permission of the Officer Commanding.

5. The Brewery shall be open at all times to the inspection of the Collector or other Officer in charge of the district in which the Brewery is situated.

District

Dated

Collector.

## APPENDIX V.

*Para. 28,—Circular Order Sudder Board of Revenue, N. W. P.*  
No. 1,—1st MAY, 1857.

REGISTERED NUMBER

NAME OF VENDOR

LOCALITY

License for the WHOLESALE vend of spirituous and fermented liquors, manufactured according to the English method or imported within the North Western Provinces, is hereby granted to ——— at ——— in the district of ——— on these conditions; the infraction of any of which shall involve forfeiture of license, and penalties under Sections 43 and 44, Act XXI. of 1856.

1. That sale of the above mentioned descriptions of liquors only shall be made, and that sale or admixture therewith, of spirits manufactured after the native method, shall on no pretext be made or attempted.

2. That sale of the liquors of the description authorized shall not be of less quantity than two imperial gallons, or twelve quart bottles, and this quantity shall not be made up, partly of spirituous, and partly of fermented liquors, but wholly of one or other.

3. That sale of liquors of any kind, or in any quantity, within the limits of any Military Cantonment, shall not be made, unless with the sanction of the Commanding Officer.

4. That at the shop or place of vend, a sign board shall be put up, inscribed with the name of the license holder, and the designation, " Wholesale Vendor under Section 26, Act XXI. of 1856."

This license shall be in force, from the date hereof to 30th September 18— and no longer. It is granted for the district of ———; but may be extended to any other district within the North Western Provinces only, upon application for transfer, and endorsement of the authority in charge of the Abkaree Mehal of such district.

District

Dated

Collector.

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#### APPENDIX VI.

*Para. 32,—Circular Order Sudder Board of Revenue, N. W. P.*

No. 1,—1st MAY, 1857.

REGISTERED NUMBER

NAME OF VENDOR

LOCALITY

License for retail vend of spirituous and fermented liquors, manufactured according to the English method, or imported within the North Western Provinces, is hereby granted to ——— at ——— in the district of ——— on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under Sections 43, 44 and 45, Act XXI. of 1856 :—

1. That retail sale of the above mentioned descriptions of liquors only shall be made, and that sale or admixture therewith, of spirits

manufactured after the native method, shall, on no pretext be made, or attempted.

2. That spirituous and fermented liquors of the above authorized descriptions shall be procured from licensed wholesale dealers.

3. That sales shall be made of liquors only in the shop for which this license is granted, and not elsewhere under any pretext.

4. That no greater quantity of liquor than two imperial gallons, or twelve quart bottles shall be sold to any person at one time, and that no liquor shall be drank in the shop, or on the premises.

5. That wearing apparel, or goods of any kind shall not be taken in barter for liquor.

6. That the shop for which this license is granted shall not be open nor sale of liquor be made therein before sunrise or after 8 o'clock at night.

7. That no bad characters shall be allowed to resort to the shop, or gambling or disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the Magistrate or Police Officer.

8. That a sign board shall be fixed at the entrance of the shop with the name of the license holder, and the designation "Retail Vendor under Section 27, Act XXI. of 1856."

9. That the licensed vendor shall produce his license and his accounts for inspection, on the requisition of the Abkaree Officer duly authorized to demand their production, and shall give entry to the shop to any Abkaree Officer at any hour day or night.

10. That in the event of the holder of this license also holding a wholesale license for vend of spirituous and fermented liquors, the accounts of sales under each license shall be kept separate.

11. That a monthly fee of                      Rupees shall be paid to Government, in advance for every month of the term for which this license is granted.

This license shall have effect from the date hereof to the

18

District

Dated

*Collector.*

APPENDIX VII.

*Para. 35,—Circular Order Sudder Board of Revenue, N. W. P.*

No. 1,—1st May, 1857.

REGISTERED NUMBER

NAME OF DISTILLER

LOCALITY OF DISTILLERY

License for manufacture of spirits after the native method is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under Sections 43, 46, 47 and 48, Act XXI. of 1856.

1. That one still only shall be used, that such still shall not contain more than fifty seers of eighty tolas, and shall be worked only between sunrise and sunset, and shall be open to inspection of Abkaree Officers at any time.

2. That no deleterious drugs or ingredients shall be mixed with the materials from which the spirits are distilled.

3. That the produce of the still shall be made over only to the shops of the licensed vendors at the localities named at foot of this license and for sale under retail licenses.

4. That the still shall not be moved from the locality herein named to any other place without due application to the Collector or Officer in charge of the Abkaree Mehal, and sanction obtained.

This license shall be in force to 30th September, 18

*District*

*Dated*

*Collector.*

*Limits of distillery.*

| Locality of distillery. | Locality of shops belonging to distillery. |
|-------------------------|--------------------------------------------|
|                         |                                            |



## APPENDIX VIII.

*Para. 36,—Circular Order Sudder Board of Revenue N. W. P.*  
No. 1,—1ST MAY, 1857.

REGISTERED NUMBER

NAME OF VENDOR

LOCALITY

License for the retail vend of spirits manufactured according to the native process, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ on these conditions, the infraction of any of which shall involve forfeiture of license, and penalties under Sections 43, 44 and 45 Act XXI. of 1856.

1. That no spirits are sold at the shop except the produce of the licensed distillery within the limits of which the shop is situated.

2. That sales of spirits are made only in the shop for which this license is granted, and not elsewhere upon any pretext whatever.

3. That not more than one seer of spirits shall be sold to any person at one time.

4. That the shop shall not be open, or sales made therein before sunrise, or after 8 P. M. at night.

5. That no wearing apparel or goods shall be received in barter for liquor.

6. That bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the Magistrate or Police Officer.

7. That a sign board shall be fixed up at the shop with the name of the vendor, and designation "Licensed Vendor of country spirits."

8. That the license and shop accounts shall be produced for inspection to the Abkaree Officer authorized to require such production, and that entry to the shop shall be allowed to any Abkaree Officer at any hour.

9. That the following tax on the shop shall be paid to the Government Contractor, or Official Agent appointed, in the instalments noted below.

This license shall be in force to 30th day of September, 18

District.

*Collector.*

*Dated*

Memorandum of instalments.

APPENDIX IX.

*Para. 59,—Circular Order Sudder Board of Revenue, N. W. P.*

No. 1,—1st MAY, 1857.

REGISTERED NUMBER

LICENSED VENDOR

LOCALITY

License for the retail sale of Tauree is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ on these conditions, the infraction of any of which will involve forfeiture of license, and penalties under Sections 43, 44 & 45 Act XXI. of 1856.

1. That the vendor shall sell only the produce of palm or date trees within the limits of the mouzahs entered in the certified list granted to him either by the Government Official or Contractor.

2. That sales shall be made from the shop for which this license is granted, and not elsewhere.

3. That not more than four seers of Tauree shall be sold to any person at one time.

4. That the shop shall not be open, or sales made therein before sunrise, or after 8 P. M. at night.

5. That no wearing apparel or goods shall be received in barter for Tauree.

6. That bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the Magistrate or Police Officer.

7. That a sign board shall be put up at the shop with the name of the vendor, and designation "licensed vendor of Tauree."

8. That the license and shop accounts shall be produced for inspection to the Abkaree Officer authorized to require such production, and that entry to the shop shall be allowed to any Abkaree Officer at any hour.

9. That the following tax on the shop shall be paid to the Government Contractor or Official Agent appointed in the instalments noted below.

This license shall be in force to 30th day of September 18  
District.

*Collector.*

*Dated.*

Memorandum of instalments.

## APPENDIX X.

*Para. 62,—Circular Order Sudder Board of Revenue, N. W. P.*

No. 1,—1ST MAY, 1857.

*Rules for Regulating the Transport of Ganja, Bhung and Churru into and through the Districts of the North Western Provinces.*

I. Parties desirous of importing Ganja, Bhung or Churru into the districts of the North Western Provinces must obtain a pass for each despatch from the Officer in charge of the Abkaree Mehaul of the border district into which the drug is to be imported.

II. Parties desirous of transporting Ganja, Bhung and Churru from one district to another of the North Western Provinces must similarly obtain a pass for each despatch from the Officer in charge of the Abkaree Mehaul in the district from which the drugs are to be removed.

III. These passes will be granted only to merchants and others engaged in wholesale dealings in these drugs.

IV. The name of the party in charge of the despatch and of the consignee, the number of packages and weight of each, and the destination of the despatch must be specified in the pass. The Officer issuing it should ascertain that the number and weight of the packages are correctly inserted. Each package should be officially stamped in his presence. The pass will protect the despatch, if kept entire, through intermediate districts without necessity of renewal.

V. Should the owner or his authorized agent in charge of the despatch desire to divide it in transit, passes must be obtained for each division of the despatch with the specifications above stated from the Officer in charge of the Abkaree Mehaul of the district in which such Division is made. The original pass will be surrendered in such case to that Officer.

VI. At the final place of destination the pass must be presented to the Officer in charge of the Abkaree Mehaul of the District, whose duty it will be to see that the specified quantity has been brought in and delivered.

VII. If the owner of the despatch is desirous to sell part of it in transit, the authorized Officer will on the appearance of seller and buyer, the latter being duly licensed, note the transaction on the pass so as to show what quantity of the drug, and what number of packages remain covered by that document. But this will not be allowed

except as a wholesale transaction, and care must be taken to prevent the abuse of the despatch being frittered away by petty sales-in transit.

VIII. No such wholesale transaction shall be allowed in any case except to a licensed vendor, or where the duties are farmed, to a person duly commissioned by the Government contractor for the time being. If otherwise sold, or the contents of any package disposed of without due authority, the whole despatch will be confiscated, and the owners subject to the penalties of the excise law.

IX. No pass shall be granted in terms signifying that it is for the safe conduct of Ganja, Bhung or Churrus from British into Foreign Territory, but protection of despatches under passes granted as above will be extended to the frontier.

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#### APPENDIX XI.

*Para. 64,—Circular Order Sudder Board of Revenue, N. W. P.*

No. 1,—1ST MAY, 1857.

REGISTERED NUMBER

LICENSED VENDOR

LOCALITY

License for the retail sale of Ganja, Bhung, Majoon and Churrus, is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ under these conditions, the infraction of any of which shall involve forfeiture of license, and penalties under Sections 43, 44 and 45 Act XXI. of 1856.

1. That the vendors shall sell only drugs purchased from the wholesale dealer with the consent of the Government contractor or Official agent, or delivered to him by either of the abovementioned for retail sale.

2. That sales shall be made only from the shop for which this license is granted, and not elsewhere.

3. That not more than a quarter of a seer of Ganja or Bhung, or five tolas of Majoon or Churrus, shall be sold to any person at one time.

4. That the shop shall not be open or sales made therein before sunrise or after 8 P. M. at night.

5. That no wearing apparel or goods shall be received in barter for Ganja, Bhung, Majoon, or Churrus.

6. That bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the Magistrate or Police Officer.

7. That a sign-board shall be put up at the shop with the name of the vendor, and designation "licensed vendor of Mooskirat."

8. That the license and shop accounts shall be produced for inspection to the Abkaree Officer authorized to require their production, and that entry to the shop shall be allowed to any Abkaree Officer at any hour.

9. That the following tax on the shop shall be paid to the Government contractor, or Official agent appointed, in the instalments noted below.

This license shall be in force to 30th day of September 18

District

*Dated*

*Collector.*

#### Memorandum of instalments.

#### APPENDIX, XII. A.

*Para. 71,—Circular Order Sudder Board of Revenue, N. W. P.*

No. 1,—1ST MAY, 1857.

License for the retail sale of opium is hereby granted to \_\_\_\_\_ holding the office of \_\_\_\_\_ in the service of Government at \_\_\_\_\_ in the district of \_\_\_\_\_ subject to these rules.

1st. That only opium supplied by Government shall be sold.

2nd. That the rate of retail sale shall not exceed 12 rupees per seer of 80 tolas, whereof 11 rupees shall be accounted for as the Government price, and the remainder shall cover wastage and charges.

3rd. That sales shall be made only for ready money, and during office hours.

4th. That all sales shall be duly registered in a book kept for that purpose.

5th. That no greater quantity than 5 tolas of opium shall be sold to any person at one time.

District

*Dated*

*Collector.*

## APPENDIX XII. B

*Para. 71,—Circular Order Sudder Board of Revenue, N. W. P.*

No 1,—1ST MAY, 1857.

REGISTERED NUMBER

VENDOR

LOCALITY

License for the retail sale of opium is hereby granted to \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ subject to these conditions, the infraction of any of which will involve forfeiture of license and penalties under Sections 33, 44, 45 and 53, Act XXI. of 1856.

1. That opium only shall be sold which is supplied by Government.
2. That the vendor shall purchase the opium from the Government store of the district in which the shop is situated at the price of rupees the seer of 80 tolahs, fixed by notification of the Sudder Board of Revenue.
3. That no adulteration or admixture of any ingredient with the opium shall be made or attempted on any pretext whatever.
4. That not more than five tolahs weight of opium shall be sold to any person at one time.
5. That all sales shall be registered in a book to be kept for the purpose, which shall be produced on requisition of any Abkaree Officer authorized to require the production of the same and the vendor's license.
6. That no wearing apparel or goods shall be received in barter for opium.
7. That no bad characters shall be allowed to resort to the shop, that gaming or disorderly conduct shall not be allowed therein, and that information shall be given of suspicious characters to the Magistrate or Police Officer.
8. That a sign-board be fixed at the shop bearing the name of the vendor, and designation "Licensed vendor of opium."
9. That entry into the shop shall be allowed to any Abkaree Officers at any hour.

This license shall be in force to 30th September 18

District

Dated

Collector.

## APPENDIX XII. C.

*Para. 72,—Circular Order Sudder Board of Revenue, N. W. P.*  
No. 1,—1ST MAY, 1857.

Special license is granted to \_\_\_\_\_ following the profession of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ for the sale of opium pure or mixed, on the condition that such opium shall be procured from the Government office, or a licensed dealer in the drug, and is used *bonâ fide* as medicine, or in medical preparations, or prescriptions.

District

*Dated*

*Collector,*

## APPENDIX XIII.

*Para. 80,—Circular Order Sudder Board of Revenue, N. W. P.*  
No. 1,—1ST MAY, 1857.

*Rules for Prevention of Sale of Spirituous Liquors to European Troops on the Line of March.*

1st. Every place of vend of spirituous liquors (whether distillery and shop, or shop separate from distillery) on or adjacent to the line of march shall be closed while a Regiment or Detachment of European Soldiers is passing by, or encamped in its vicinity.

2nd. The Tehseeldar, on receiving intimation of the approach of an European Regiment or Detachment, will depute a petty officer to each shop, who will be instructed to close it to all comers from the time the advance guard approaches, till the rear guard has passed onward a full mile. He will report to his superior when the shop was closed, and when re-opened.

3rd. The Tehseeldar will grant a certificate to the Abkar, and calculate the compensation due to him at the daily rate specified in the License, plus 10 per cent. for loss of profits. Provided that if the shop be closed for 6 hours only, compensation shall not be given, if for more the 6 hours, adjustment shall be made for 12 hours, and if more than 12, for 24 hours, and so on.

4th. The native officer in attendance on an European Regiment or Detachment will make the same arrangement at or in the vicinity of the encamping ground, and may apply to the Commanding Officer for a guard to be posted there, if necessary.

5th. Collector on receiving intimation of the march of an European Regiment or Detachment will give timely information to the Tehseeldar who will be responsible for the due observance of these rules.

6th. Compensation for closing shops is not to be deducted from the contracts of farmers of duties, or of Abkars, when the Mehal is under direct management.—It must not therefore be exhibited in account as an abkaree balance; but must be paid to the party entitled to it, and charged in the public accounts.

## APPENDIX XIV. A.

Para. 87,—Circular Order Sudder Board of Revenue, N. W. P.

No. 1,—1ST MAY, 1857.

Statement of the Settlement of Abkarree, &amp;c. for the year 126 Fuzlee.

| 1       | 2          | 3               | 4         | 5                | 6         | 7         | 8         | 9         | 10                                                       | 11                                                                                                                                                                                                                                |
|---------|------------|-----------------|-----------|------------------|-----------|-----------|-----------|-----------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Zillah. | Pergunnah. | Name of Farmer. | Security. | Number of shops. | DEMAND.   |           | Increase. | Decrease. | Average Collections for 10 years preceding current year. | REMARKS.                                                                                                                                                                                                                          |
|         |            |                 |           |                  | Year 126. | 126.      |           |           |                                                          |                                                                                                                                                                                                                                   |
|         |            |                 |           |                  |           | Abkarree. |           |           |                                                          | Column 2.—It is preferable to take contracts for pergunnahs instead of fiscal or police divisions as the former are shown in the district Maps. Towns with environs are of course excepted, and should be entered in this Column. |
|         |            |                 |           |                  |           | Taree.    |           |           |                                                          | " 3.—If the duties are not farmed, Kham should be entered.                                                                                                                                                                        |
|         |            |                 |           |                  |           | Drugs.    |           |           |                                                          | " 4.—If the security be cash or notes, state the amount, otherwise the name of security.                                                                                                                                          |
|         |            |                 |           |                  |           |           |           |           |                                                          | " 5.—This should show number of distilleries and places of licensed vend not distilleries.                                                                                                                                        |
|         |            |                 |           |                  |           |           |           |           |                                                          | " 6.—If the Pergunnah is held Kham, state estimate of outturn.                                                                                                                                                                    |
|         |            |                 |           |                  |           |           |           |           |                                                          | " 7.—If contracts are not obtainable, insert the estimated revenue of the coming season under Kham management.                                                                                                                    |
|         |            |                 |           |                  |           |           |           |           |                                                          | " 8 & 9.—Attention to the rules under 6 and 7 is necessary, otherwise the entries in these columns will be useless.                                                                                                               |
|         |            |                 |           |                  |           |           |           |           |                                                          | " 10.—The actual average collections should be shown for each pergunnah, if practicable and of course for the whole district.                                                                                                     |



## APPENDIX XIV. B.

Para. 89, —Circular Order Sudder Board of Revenue, N. W. P.

No. 1, —1ST MAY, 1857.

No. I.

*Abstract Statement of Abkarree Demands, Receipts and Balances in Zillah* \_\_\_\_\_  
*for the Year* \_\_\_\_\_

|                                                                             | Demands. | Receipts. | Balances. |
|-----------------------------------------------------------------------------|----------|-----------|-----------|
| Wholesale vend of spirituous and fermented liquors English process, .. .. . |          |           |           |
| Retail vend of ditto, .. .. .                                               |          |           |           |
| Ditto, .. .. .                                                              |          |           |           |
| Manufacture and sale of spirituous liquors, native process, .. .. .         |          |           |           |
| Taree, .. .. .                                                              |          |           |           |
| Intoxicating drugs, .. .. .                                                 |          |           |           |
| Government opium sold, .. .. .                                              |          |           |           |
| Total Rs,                                                                   |          |           |           |

No II.

Detailed Statement of Abkaree Arrears in Zillah \_\_\_\_\_ for the year \_\_\_\_\_ Pussie

| No. | Name of<br>Defaulter. | Name of<br>Surety. | Nature of<br>engagement. | Demand.             | Balance. | Remarks by<br>Collector. | Remarks by<br>Commissioner. |
|-----|-----------------------|--------------------|--------------------------|---------------------|----------|--------------------------|-----------------------------|
|     |                       |                    |                          | A b k a             | r e e .  |                          |                             |
|     |                       |                    |                          | T a                 | r e e .  |                          |                             |
|     |                       |                    |                          | M o o s k i r a t . |          |                          |                             |
|     |                       |                    | Total Rs., -             |                     |          |                          |                             |

## No. III.

*Detailed Statement of Abkaree Arrears in Zillah ——— for Antecedent years.*

| No. | Name of<br>Defaulter. | Year. | Demand.             | Balance. | Remarks by<br>Collector. | Remarks by<br>Commissioner. |
|-----|-----------------------|-------|---------------------|----------|--------------------------|-----------------------------|
|     |                       |       | A b k a r e e .     |          |                          |                             |
|     |                       |       | T a r e e .         |          |                          |                             |
|     |                       |       | M o a s k i r a t . |          |                          |                             |
|     |                       |       |                     |          |                          |                             |

## APPENDIX XIV. C.

*Para. 92,—Circular Order Sudder Board of Revenue,  
N. W. P.*

No. 1,—1ST MAY, 1857.

*Indent of Opium required for 1855.*

| District. | Balance in store. | Necessary to be supplied. | Total quantity required for 1855. | REMARKS.                                                                                                                                                                                          |
|-----------|-------------------|---------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.        | 2.                | 3.                        | 4.                                | 5.                                                                                                                                                                                                |
|           |                   |                           |                                   | <p>NOTE.—The entry in column 4 will be the aggregate of the entries in columns 2 and 3.</p> <p>In the column of remarks enter the precise date on which the indent should reach the district.</p> |

## APPENDIX XV.

*Para. 93,—Circular Order Sudder Board of Revenue,  
N. W. P.*

*No. 1,—1st MAY, 1857.*

*List of Circular Orders cancelled or superseded by Circular Order,  
No. 1, 1st May, 1857.*

Rules relative to Licensed Distilleries and

Bonding of Rum, .....22nd October, 1839.

Rules regulating Consumption of Spirits, manu-

factured at distilleries, N. W. Provinces, ...19th December, 1843.

Opium Retail Price,.....16th January, 1844.

Opium Supplies, .....25th April, 1845.

Opium Wastage, .....3rd May, 1850.

Opium Price,.....25th June, 1850.

Reports of Abkaree Settlements,.....14th November, 1851.

Ditto Ditto Ditto,.....16th April, 1852.

Import and Transit of Churrus, .....2nd July, 1852.

Form of Wholesale Licenses,.....10th May, 1853.

Import and Transit of Ganja,.....31st May, 1853.

Abkaree Settlements, ..,.....25th October, 1853.

Opium Indents, .....20th December, 1853.

European Troops Line of March, .....19th January, 1855.

Transport and Sale of European Spirits, .....20th April, 1855.

Revised Rules for Management of the Abkaree

Mehal, .....18th April, 1856.

Rules for Vend of Abkaree Opium,.....9th September, 1856.

Indent for Opium, .....3rd November, 1856.

Rules for the Vend of Abkaree Opium,.....23rd January, 1857.

APPENDIX, No. XIII.—Para. 116.

RESOLUTION OF THE SUDDER BOARD OF REVENUE, N. W. P.

*Dated June 17, 1842.*

1. The Board are desirous to direct the attention of all local officers to the state of the Abkarry revenue in their districts, and to bring to bear on the subject the statistical details, which the late revision of settlement has placed at their disposal.

2. In the performance of this duty they need not repudiate any desire to encourage or increase the consumption of intoxicating liquors. Their object is to bring under contribution all that is now consumed, and in so doing they are persuaded that they oppose the best obstacles to increased consumption.

3. As some guide to the discovery of how far the liquors consumed in each district are brought under taxation, they have compiled two tables, A and B, which are annexed to this resolution.\*

4. Table A. shows the collections of current revenue in each year, for all the districts within their jurisdiction. It is drawn up from materials furnished by the Accountant from his office, and gives the returns from each district as it stood at the time, without making any allowances for alteration in the size of the district.

5. Table B. shows what portion the average collections of the last four years bear to the juma, population, and area of each district, as it now stands, so far as these materials are available. Thus the statistical returns in the Board's office go to show that in Zillah Meerut 1 Rupee of Abkarry Revenue is collected for nearly 84 of Land Revenue, from nearly 17 people, and for every 29 Acres of Land.

6. There is reason to apprehend that the entries both of population and area are in several cases incorrect, and such inaccuracies may go far to explain some of the variations in the proportions. The correction of the inaccuracies is one object contemplated in the present enquiry.

7. The Board proceed to explain the use which they desire should be made of these materials.

8. The first duty of the Collector, on receiving the statements, will be to examine the accuracy of the entries regarding his own district.

\* NOTE.—These tables differ from those given in the first edition having been brought down to the latest date, and corrected, so as to conform with the better statistical information now possessed.

9. He will then distribute the entries in both tables, regarding his own district, over each Pergunnah, or other convenient local division, in the same way that the total of each Division is here distributed over each District.

10. In comparing the proportions shown for each Pergunnah allowance must be made for caste, character and habits of population; for circumstances of season, position, natural products of the country, and all other local circumstances likely to affect the consumption. It is evident that where the people are high-caste and generally temperate in their habits; when the seasons have been unfavorable, and the circumstances of the cultivators consequently reduced; where the district borders upon, or is much intermixed with foreign territory; or where the products which yield intoxicating liquors are plentiful, and illicit manufacture easy; in all these and other like cases the revenue will be proportionably low when compared with the population; and that, where the contrary to all these occur, the reverse will be the case.

11. Main attention will be due to the proportion which the Abkarry Revenue bears to the population; but in similarly assessed and similarly peopled districts the proportions to juma and area ought to vary conformably with the proportion to population. When general estimation and repute would lead one to expect all the results to correspond or to differ one way or the other, and the actual computation is found to be different from such pre-conceived estimation, error may be suspected, and the suspicious entries should be re-examined. All three proportions, if carefully and judiciously used, will act as a check upon each other, and tend to prevent any error of magnitude.

12. But when all such fair allowances have been made, it is to be expected that very differing results will still be shown, and these will be due to defective or successful management. This is the point of practical importance, to which the chief attention is necessary, as being that which requires remedy, and where remedy is practicable.

13. The result of farming should be compared with Kham management; the management of one farmer with that of another; or the working of a sudder distillery tested by the revenue which may be raised where no such sudder distillery exists. To facilitate enquiry and direct attention to the prevailing system of management, its defects, and the mode in which those defects have been partially remedied in the Delhi district, an extract of the Collector's Report, dated 26th July, 1811, is appended for general information.

14. The Board would also invite attention to the large consumption of opium beyond what is obtained by a licensed sale of the article, and requests suggestions as to the best means of putting down illicit sales of opium, whether of foreign or internal growth.

15. A searching examination extending thus through a series of years, and through the several Pergunnahs, or other convenient sections of a district, cannot fail to lead to important results. Accuracy of estimate cannot be expected, but glaring frauds or errors cannot escape detection.

16. It may be expected that this operation can be performed without much labor or difficulty. The native subordinates in the office with a few directions will be able readily to compile the Pergunnahwar statements, in the vernacular language, and in these statements the result will be presented in a form which will enable the superior at once to detect the weak point, and to call for explanation from any person who may be most likely to afford it. Where the Collector himself has not leisure or inclination for the duty, it may be very well devolved on the Deputy Collector, who may draw up the report himself and send it in his own name. The local experience of many Deputy Collectors under Regulation IX. of 1833, who have been for any time fixed in a district, will probably enable them to throw much light on the subject, and it is desirable that in all cases they may be afforded an opportunity of expressing their opinions upon it.

17. The Board do not propose at once to force on every subordinate Collector the preparation of these Pergunnahwar Statements, and the compilation of a report. They merely desire the subject to be brought before each officer, his attention to be drawn to it, and that after the lapse of 2 or 3 months he either furnish a report himself, or by one of his subordinates, or else state whether he finds himself prepared or able to take up the subject. It is to be hoped that some officers of intelligence and experience will express their opinions upon it, and from their returns and sentiments it will be gathered how far the further prosecution of the enquiry is likely to be attended with benefit.

18. Local Officers further will not fail to perceive that means are now at hand for testing the efficiency of their administration, which did not exist before, and that they must be prepared to account for any remarkable variation in the productiveness of any branch of the public Revenue in their own district, from what exists in others.

Signed——

IL. M. ELLIOT,

*Secretary.*



*Extract Para. 4 from Report of Collector of Delhi, to the Opium Agents at Ghazepore, dated 26th July, 1841.*

*Para. 4.* "There is no department in which the interests of Government are so much neglected as in the Abkarry and Drug mehals. The Collectors and Magistrates have very little time to spare for it, and there is an erroneous idea abroad that Kham management is most intricate and laborious. This dread of Kham management is the cause of recourse being almost always had to farmers; and hence the heavy balances and decreasing Abkarry Revenue, while the vice of drinking and the use of intoxicating drugs has been steadily on the increase. The farming system sounds very well, but the fact is that there are few people of respectability and capital who like to have any thing to do with the Abkarry. The venders seeing the reluctance of the Government Officers to undertake the management, combine and get the monopoly into their own hand. They do not venture to reduce their rent too much at once, but they gradually manage to reduce it, and but too often succeed in defrauding the Government of this reduced rent by fictitious security, which they contrive to have accepted through the venality of the officers whose duty it is to test it. There is in reality little labor or attention required to conduct the Abkarry and Drug mehals under Kham management, except perhaps at first. The whole secret is in making it the interest of the Abkarry Darogah to exert himself, and this is provided for in Section 57, Regulation XIII. of 1816. I allow 10 per Cent. on the profits to cover all expenses including pay of the Darogah, Mohurrir, Chupprassees, &c., and I am now inclined to think that a still higher per centage, say 15 per cent., would be found to be still more advantageous to Government. The increase under this system compared with the former farming rent amounts to about 7000 Rupees per annum, and in my statement of Balances for this year it will be seen, that out of a gross demand of Rs. 41,967, 12, 3½, only Rs. 9, 12 As. remained uncollected, and this small sum has since been made good."

(Signed) H. M. ELLIOT,

*Secretary.*

*Sudder Board of Revenue, }  
N. W. P., Allahabad, }  
The 17th June, 1842.*





APPENDIX, No. XIV.—Para. 124.

CIRCULAR ORDER Sudder Board of Revenue, No. IV.

157. In the event of a Collector neglecting to file the requisite pleadings, or a Commissioner failing to afford the requisite degree of attention to cases of complaint referred by the Courts under Section 3, Regulation II. 1814, the individuals to blame shall make good at their own expense whatever loss may be sustained from such neglect and inattention.

158. On the receipt of a petition for redress from the Civil Court, the Commissioner should ascertain from the record of his own and the Collector's office whether he should grant redress, or defend the threatened action.

159. If the redress be by payment of money, the Collector should be told to send the amount to the Court with a petition or roobukaree, requesting the Court to pay the money to the petitioner, and to record on the back of the petition the manner in which redress has been granted.

160. If the redress be by giving possession of land, the Collector should be ordered to give possession and take an acknowledgment from the petitioner of having received such possession; he should then send such acknowledgment to the Court with a proceeding, requesting that the circumstances of possession having been given may be recorded on the back of the original petition.

161. If the complainant be not entitled to redress, and it be determined to contest his claim, information shall forthwith be sent to the Court that the proper officer has been ordered to defend the suit, and, at the same time, orders for the defence, pointing out the grounds on which it is to be conducted, should be issued to the officer complained against. If the complainant does not proceed to file a regular plaint within six weeks from the date of the Commissioner's order to defend the case, Collector should move the Court to record to that effect on the back of the original petition for redress, and call on the complainant to proceed, or give up the point.

162. Whenever the Commissioner, on considering a petition for redress, should find clearly that the name of the officer complained of has been needlessly inserted in the action, and that Government have no sort of interest in the issue, he should invariably direct the Collector not to plead to the merits of the case, but merely to plead that

Government have no interest in the action, and pray to have his costs made payable by the complainant.

163. When the plea be that the act of the Collector was contrary to law, or the principles of justice and it appears *prima facie* that the act was so, the case shall be defended by the Collector in his own individual capacity.

164. You will be pleased annually to furnish this office with a statement of all suits depending in the Civil Courts to which Government may be a party agreeably to subjoined Form. This Statement should be transmitted from your office on the 15th of January of each year.

165. In suits appealed to the Sudder Dewanny Adawlut, the pleadings should be prepared by the Collector with the assistance of the Government vakeel attached to the Court from whose decision the appeal may lie, and, after being revised by you, should be transmitted to this office, with any observations you may consider it requisite or useful to offer; when the Board, after approving of the same, or introducing any alterations they may judge advisable, will forward them on the prescribed stamp paper to the vakeel of Government at the Sudder Court, to be regularly filed.

166. You are requested to impress on the District Officers of your division, the necessity of taking every precaution to avoid omissions in their pleadings to civil suits, and of making every case to which Government is a party as complete as possible; bearing in mind that should a case be appealed from the decision of the Lower Courts, the Court of Appeal can only take notice of a cause as it stands upon the Record, and that it is not permitted to parties and their counsel to introduce into their cases, in an after stage any evidence which ought to have been regularly brought forward while the cause was before the primary tribunal.

167. This subject is treated of in detail in the correspondence on the Rulej case forwarded with my letter of the 15th of March 1839. The case on appeal to the Queen in Council was lost in consequence of the omission to prove several material facts in the Local Courts. It is therefore requisite to enforce upon the Revenue authorities the necessity of attending strictly to the legal conduct of all proceedings in which Government is concerned.

CIRCULAR ORDER SUDDER BOARD OF REVENUE,—No. CC.,  
dated 28th July, 1854.

The Sudder Board of Revenue have recently collected the orders, inclusive of the circulars noted in the margin,\* which from time to time have been issued for the conduct of suits in which Government is a party. To insure uniformity, regularity, and punctuality in this department, the following rules are issued with the approval of Government.

2. Whenever an action may be brought against Government in any Civil Court of primary jurisdiction, the Collector should take a legal opinion from the Government Vakeel, in writing, giving him for that purpose all available information, and being careful to place before him every paper bearing on the subject. The Collector should next, without delay, submit a detailed report of the circumstances out of which the suit has arisen, the advice of counsel, and the course suggested to be pursued. With this report he must invariably submit the following documents.

- No. 1. Copy of the plaint in the vernacular.
- No. 2. Abstract translation of the above.
- No. 3. Draft of proposed reply, in the vernacular.
- No. 4. Abstract statement of proposed reply, copied half margin.
- No. 5. Descriptive list of documents proposed to be filed along with the reply, agreeably to the practice enjoined by the present law of evidence, (Section 40, Act XIX. 1853).

The entire vernacular misl should also be forwarded, if an inspection of it is considered necessary to the elucidation of the case.

3. The Collector should be careful that the proposed answer is as brief as is consistent with completeness. It should meet every statement or plea advanced in the plaint which is material to the case. No inaccurate assertion or argument, affecting the matter at issue, should pass unchallenged.

4. The Commissioner should enter such observations as the pleas may seem to require in the blank margin of document No. 4, in paragraph 2, and submit the papers Nos. 1 to 5, there mentioned with a separate report or docket to the Sudder Board.

5. The Board will return these papers, retaining copies, with explicit instructions, after the issue of which the conduct of the suit, during its subsequent progress, will be left to the Commissioner, who will give any further orders necessary for the Collector's guidance, and will, according to his judgment, sanction the institution or defence of a regular appeal in the local Courts, but not in the Court of Sudder Dewany Adawlut.

6. The Commissioner will keep the Board duly informed of the result of the suit in the local Courts of first instance and appeal, but it will be unnecessary to apply to them for fresh instructions, except in cases of doubt or difficulty.

7. The Government Vakeels should confer freely with the Collectors, on the subject of pending suits in which Government is a party interested, and should promptly report both to them and to the Commissioners, decisions, as soon as they are declared.

8. Whenever from any cause, such as the absence of the Commissioner and Collector from Head Quarters, or other reason, there may not be time to obtain sanction to appeal against the adverse decision of a Court of first instance, within the time prescribed, and the Government Vakeel urges such appeal, the Collector is at liberty to use his discretion of instituting an appeal, with the restriction in paragraph 5, in anticipation of sanction.

9. No suit will be instituted on the part of Government, in any Civil Court, without the previous sanction of the Sudder Board of Revenue.

10. In all cases of appeal, regular or special, to the Sudder Dewany Adawlut; whether Government be appellant or respondent, the Board will charge themselves with the conduct of the suit in that Court.

Appeals, regular and special, in the Sudder Dewany Adawlut.

11. Under clause 1, Section 2, Act XV. 1853, notice of regular appeal to the Sudder Dewany Adawlut must be presented to the Court in which the decision was passed, within six weeks from the day of the decision. The Commissioner is authorized to sanction this notice being given, but under circumstances similar to those described in paragraph 8, the Collector should himself prefer it, and report his proceedings for sanction.

12. Under clause 1, Section 5, Act XVI. 1853, a petition of special appeal must be presented, either to the Sudder Dewany

Adawlut, or to the Court in which the decision objected to, was passed, within three months of the date of that decision. This period affords ample time for the submission of a detailed report, through the Commissioner to the Board, who will decide on the expediency of a special appeal, and on the pleas to be urged, if one is considered advisable.

13. In regular appeals to the Sudder Dewany Adawlut, whether Government be appellant or respondent, the Collector in his report should always state whether notice of appeal has been given under clause 1, Section 2, Act XV. of 1853, or not, and he should submit the documents noted below.

*Government Respondent.*

*Government Appellant.*

1. Authenticated copy of vernacular decision.

1. The same.

2. English abstract of the same.

2. The same.

3. Vakalatnameh appointing Government vakeel at the Sudder Court to be counsel.

3. The same.

14. As the Board will charge themselves with the conduct of appeals before the Court of Sudder Dewany Adawlut, it will not be necessary for the Collector to furnish in English or the Vernacular, a draft of proposed grounds of objection to the appeal, where Government is respondent, or proposed grounds of objection to the decisions, where Government is appellant. But he should submit a report with his opinion generally on the grounds which should be urged under Section 10, Act XV. 1853.

15. In special appeals to the Sudder Dewany Adawlut, the Collector must furnish, in addition to the documents named in paragraph 13, an authenticated copy of the decree of the Court of original jurisdiction, as required by Clause 2, Section 5, Act XVI. 1853, together with a report on the grounds of objection, under Section 6, Act XVI. of 1853.

16. In all cases of regular appeal to the Sudder Dewany Adawlut, whether Government be respondent or appellant, the vernacular record of the case in the Collector's office should be forwarded, to avoid the necessity and delay of subsequent references. In special appeals the misl need be sent only when an inspection of it is considered absolutely necessary, for the elucidation of the case.



17. Instances have come to the notice of the Board, in which the option of appeal has been lost, through the neglect of the Collector to give notice of appeal, or secure authenticated copies of decisions, previous to the closing of the Courts, for the Mohurrer and Dusseerah vacations. Whenever the term of appeal will expire, during or shortly after the vacation, copies of documents required should be secured, and notice of appeal given by the Collector, as prescribed in paragraphs 8 and 11, before the commencement of the recess.

*Annual Statement of Suits pending in the Civil Courts in which Government is a party for 18—*

| Name of Zillah. | Number of File. | In what Court. | Names of Parties. | Date of Institution. | Ground of action, and value of property contested. | Remarks.                                                                                                             |
|-----------------|-----------------|----------------|-------------------|----------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
|                 |                 |                |                   |                      |                                                    | Stating whether the requisite answer has been filed by the Collector — the progress of the suit—causes of delay, &c. |

## APPENDIX No. XV.—Para. 130.

## CIRCULAR ORDERS OF THE SUDDER BOARD OF REVENUE, N. W. P.

No. 1 of 1848.

*Dated February 25, 1848.*

Regulation XXIII. 1803, and corresponding enactments have constituted the Collector's Record Office, a department for keeping all records and papers in the native languages, which relate to the Public Revenue.

SECOND. It is the desire of Government that the records of these Offices be made accessible to the public, and for this purpose it is directed that Collectors or other Officers in charge of such Record Offices, introduce the system laid down in the following instructions.

THIRD. The Record Office should be accessible by only one door, connecting it with an ante-room, where the Mohafiz Duffer and his assistants should be seated in office hours.

FOURTH. Any party desirous of inspecting the Records must petition the Collector in the usual mode, stating the object of his enquiry, and giving such particulars, as he may be able, of the papers which he requires. The Collector will, as a matter of course, grant permission, and refer the petitioner to the Mohafiz Duffer in the ante-room. That officer will immediately produce the bundle containing the required papers, and entrust them to one of his assistants, before whom the petitioner will be allowed to make a leisurely examination.

FIFTH. A fee of eight annas per hour will be demanded for the services of each assistant to the Mohafiz Duffer employed by the applicant in the ante-room in such examination.

SIXTH. No stranger will be permitted to enter the ante-room with pen and ink in his possession; but he will be allowed to carry a pencil and paper, to the use of which he will be carefully restricted. Should any party desire to have notes or authenticated copies in ink, he will be at liberty to obtain the services of one of the Record keeper's

assistants as a copyist, on the payment of the usual fee, (as in the following Circulars.)

SEVENTH. The Collector should aim as far as possible never to suffer any of the Records, whether called for in the ante-room by the Revenue Authorities or by the Civil Courts, to be out of sight of the Mohafiz Duffer, or of one of his assistants.

EIGHTH. Whenever from the vicinity of Cutcheries it will facilitate the despatch of business, the Collector should authorize the Civil Courts, or other public authority empowered to call for papers, to address the Mohafiz Duffer direct for any records they may require; in which case the Mohafiz Duffer should without delay forward the required papers under charge of one of his assistants, who, if the Court inspect the misl on his arrival, will, when the inspection is over, bring it back at once to the office, but if the Court require to retain the misl for any period longer than that necessary for immediate inspection, the assistant Mohafiz Duffer will leave the misl with the Court, taking a proper receipt and a copy of the index or *flhrst* of the misl.

NINTH. The fees sanctioned in Regulation XXIII. of 1803, should be universally levied on the registration of all partitions of estates under Regulation XIX. of 1814, and also of all transfers of property by sudder malgoozars, but not on successions by inheritance. The registration will take place, and the fees consequently be levied, on information of the transfers, however obtained, whether from the parties themselves or from the Canoongoes under Clause 4, Section VII. Regulation IV. 1808, or from the Record of the office. When the transfers have been effected under the orders of the Civil Court, mutations of names *dakhil kharij*, in the register of sudder malgoozars, will be effected at the same time that the fees are levied. Fees cannot be demanded on transfers by others than sudder malgoozars, which involve no alteration in the registers maintained under Regulation XLII. of 1803.

TENTH. The fees mentioned in the preceding Section, as well as those prescribed in Section 6, will form a fund, from which will be entertained such number of additional assistants to the Mohafiz Duffer as may be necessary to give effect to the above arrangements. The Mohafiz Duffer should be allowed to nominate his own assistants for the Collector's approval, and should be held responsible for their good behaviour.

ELEVENTH. If this fund prove still insufficient, the Board will be

prepared to sanction an expenditure equivalent to the amount of stamp duty on the petitions alluded to in paragraph 4 of this Circular.

*No. XI. of 1845, dated the 2nd of September, 1845.*

It appears from returns received from the local officers that the rates for transcription of papers vary very much in different districts, but that in most instances they lean to the side of excess. As it is obviously desirable that ready access should be afforded to the Revenue Records and especially to the Settlement Papers, it is necessary to lower the present rates of remuneration to the standard authorized by the Sudder Dewanny Adawlut, and the following scale is accordingly prescribed for future observance.

*Rates of remuneration for copying English and Vernacular Documents.*

| English.                 | Vernacular.              | Field Maps, Boundary Maps,<br>Table Work, &c.  |
|--------------------------|--------------------------|------------------------------------------------|
| 1440 words<br>per Rupee. | 4000 words per<br>Rupee. | At the discretion of the presiding<br>Officer. |

*No. XX. of 1847, dated the 20th of August, 1847.*

With reference to the Board's Circular No. 11, dated 2nd September, 1845, in which the rates for transcription are laid down, it appears that where the demand for copies is very limited, those rates are insufficient for the support of a copyist.

SECOND. In such cases, which include all the Commissioners' Offices, parties requiring copies may be allowed to bring their own copyists, and make their own bargain. A responsible person in the office must on such occasions be always present to read the paper to the copyist, so as to prevent the possibility of erasure or interpolation being made in it, and the signature of this responsible officer, should be required upon each copy.

## APPENDIX, No. XVI.—Para. 133.

Abstract list of the cases belonging to the *Mouzaiks of Pergunnah* — *Zillah* —

|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
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|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    | </ |    |    |    |    |    |    |

## APPENDIX, No. XVII.—Para. 147.

## CIRCULAR ORDER SUDDER BOARD OF REVENUE, NO. III.

*Putwarree's Records.*

157. The papers to be required from the putwarrees are the following;

1. Jumma bundee.
2. Melan Khusreh—or supplement to the Jumma-bundee.
3. Teerij.
4. Jumma Wasil Baqee.
5. Jumma Wasil Baqee Tuhseelee.
6. Jumma Khureh.
7. Register of proprietary mutations.

158. These papers are to be drawn out in compliance with the injunctions of Sections 12 and 13 of Regulation IX. of 1833 and under the penalties for the neglect of their due preparation prescribed in Sections 14 and 15 of that Regulation.

159. These returns should be furnished once a year, viz., on the first of October, for the year preceding.

160. In the districts of your Division, where the settlement has been completed, you will direct the immediate introduction of the plan.

161. In the districts now under settlement, the introduction of the measure may be postponed till the completion of the whole settlement.

162. A short explanation of the forms is given below.

163. No. I. Jumma bundee. The three first columns of this account need no remark. The fourth column contains the number of the khet according to the survey by khusreh. This number must always be kept up in the putwarree's jumma bundee. If the field, as it stood at the time of the khusreh, be divided into two or more fields, the khusreh number must be set down against each. If two or more fields, having separate numbers in the khusreh, be thrown into one, all

the numbers, set down against those fields in the khusreh, must be set down against the one aggregate field in the jumma bundee. This must be considered an essential point, which the putwarrees must not be allowed to depart from, so that, under all changes, reference may be made back to the original fields as they stood in the khusreh of the survey.

164. The fifth column gives the area according to the beegah used by the surveyor for his khusreh. The sixth gives the beegah used in the village. Where they coincide, the entry will be the same in both columns. Where they differ, the difference will be apparent on inspection. The only further remark on this part of the paper is that, of course, only those columns need be inserted in the account of each putwarree, which conform with the practice of his village.

165. The culturable but uncultivated land and the land not capable of cultivation will be set down in the assigned places subjoined to the jumma bundee, so that a clear account of the whole area, as found by the khusreh survey, may be always given.

166. No. II. It will be observed that there is an Appendix to the jumma bundee called the melan khusreh. The object of this paper is to exhibit the variations which will occur in the course of time in the totals of each class of cultivated, culturable and barren, the total area or sum of the three remaining always the same.

|                                                       |     |        |      |
|-------------------------------------------------------|-----|--------|------|
|                                                       |     | Beegs. | Bis. |
| 167. Thus in the specimen the total area is . . . . . | 140 | 4      |      |
|                                                       |     | Beegs. | Bis. |
| Of which is cultivated, . . . . .                     | 46  | 14     |      |
| Culturable waste, . . . . .                           | 71  | 0      |      |
| Barren, . . . . .                                     | 22  | 10     |      |
|                                                       | —   | 140    | 4    |

168. But the next year, if any of the waste be brought under crop, the account may stand :

|                             |     |    |  |
|-----------------------------|-----|----|--|
| Total area, . . . . .       | 140 | 4  |  |
| Cultivated, . . . . .       | 52  | 10 |  |
| Culturable waste, . . . . . | 65  | 4  |  |
| Barren waste, . . . . .     | 22  | 10 |  |
|                             | —   |    |  |

Still keeping the constant quantity, . . . . . 140 4

169. This paper will shew at any time the improving, stationary, or deteriorating state of the mouzah.



170. No. III. The next paper is the *Tecrij*. The third column of this account shows the total number of fields held by each cultivator; the fourth column, the total area of these fields by the village measurement. The other columns need no comment.

171. No. IV. The *Jumma Wasil Bagee* needs no remark.

172. No. V. The *Jumma Wasil Bagee Tuhseelce* is the register of payment made into the *Tuhseeldar's* *Cutcherry* under every head of demand. Of course only those columns need find a place in each village account, which conform with the custom of the village.

173. No. VI. The *Jumma Khurch* calls for no remark.

174. No. VII. The register of mutations. Full instructions respecting the mode of filling up this form and the reasons of its preparation, are given in paras 220—231 on the subject of proprietary mutations, (and will be found inserted at length in paras. 222—233 of this work.)

APPENDIX, No. XVII.

जमानंदी मौजे फलां परगने फलां

| खंवर शुमार | नाम जोतार          | नाम खेत                                                   | खेतर<br>पमायश                  | प<br>नादार<br>खेत<br>मायश जरीवा                  | प<br>नादार<br>खेत<br>मायश                       | जो जमीन जमा<br>वदसि बाहिर के     | वाको को जमीन<br>पर पोत खेतना के                | रबर बंदी                                           | लगतीपोत<br>नगदी                                    | लगती<br>पैदावार<br>जिनप्र              |
|------------|--------------------|-----------------------------------------------------------|--------------------------------|--------------------------------------------------|-------------------------------------------------|----------------------------------|------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------|
| १          | रामसहाइ            | गुलरीचा<br>मठियार                                         | २१<br>३१                       | २५<br>१५                                         | २।५<br>१।५                                      | ..<br>..                         | २।५<br>१।५                                     | १।।<br>..                                          | १।=<br>..                                          | ..<br>५५<br>जरद                        |
|            |                    | बवुरीचा                                                   | ३३                             | ३५                                               | ३।५                                             | ..                               | ३।५                                            | ..                                                 | ..                                                 | ..                                     |
| २          | रामदीन             | बेलहा<br>अंवडा<br>गाशा                                    | २<br>३                         | ६५<br>१५२<br>१५<br>५९                            | ७५<br>१।५<br>१५२<br>५९                          | ..<br>..<br>..                   | २।५<br>१५२<br>५९                               | १।।/<br>१।।/<br>१।।।                               | १।।।/<br>१।।।।<br>१।।                              | ..<br>..<br>..                         |
| ३          | कासीराम            | यूरीचा<br>बासवारौ                                         | ५<br>४८                        | २५३<br>॥५२<br>॥५३                                | ३५३<br>॥५४<br>१५                                | ..<br>..                         | ॥५४<br>१५                                      | १।<br>..                                           | १।≡<br>..                                          | ..<br>५५<br>चना                        |
|            |                    | बगडा                                                      | ४६                             | १।।५९                                            | १।।५४                                           | ..                               | १।।५४                                          | ..                                                 | ..                                                 | ..                                     |
| ४          | वलभदर }<br>कुरवी } | पोपरहा<br>यनहा<br>गुलरीचा                                 | १३<br>७४<br>७५                 | ३।५१<br>१५२<br>२५<br>॥५४                         | ३।।५<br>१५४<br>२।५<br>१५९                       | ..<br>..<br>..                   | १५४<br>२।५<br>१५९                              | २।<br>१।=<br>..                                    | २।।/<br>३।।/<br>..                                 | ..<br>..<br>..                         |
| ५          | जिव्याराम          | सभरहा<br><br>पाटी<br>गाशा<br>घोषंडा<br>बोदरीचा<br>पैततोहा | १०<br><br>२३<br>७०<br>७३<br>८० | ४५१<br>१५३<br><br>२५१<br>५२<br>१५१<br>॥५३<br>॥५२ | ४।५<br>१।५<br><br>२।५<br>५२<br>१५४<br>१५<br>॥५४ | ..<br>..<br>..<br>..<br>..<br>.. | १।५<br>..<br><br>२।५<br>५२<br>१५४<br>१५<br>॥५४ | ..<br>..<br><br>॥।।/<br>॥।।/<br>..<br>१।।/<br>१।।। | ..<br>..<br><br>२।।/<br>१।।/<br>..<br>१।।/<br>१।।। | ६५<br>को<br>..<br>..<br>..<br>..<br>.. |
|            |                    |                                                           |                                | ६५२                                              | ६।।५                                            |                                  |                                                |                                                    |                                                    |                                        |

## जिजे फलां साल तमासी सन फलां

| पोत गला     |                 | लगती पोत कंकूत |     |     | रसूम पटवारी |     | खरच गांव | जुमला |       | कैफियत |
|-------------|-----------------|----------------|-----|-----|-------------|-----|----------|-------|-------|--------|
| इक<br>देखति | इक<br>जिजे फलां | जिनच           | कूत | माल | नगदी        | गला |          | नगदी  | गला   |        |
| २॥५         | २॥५             | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥२॥  | २॥    |        |
| २॥५         | २॥५             | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥५   |        |
| २॥          | २॥              | चना            | १४५ | ७५  | २॥          | २॥  | २॥       | २॥    | ७॥५४  |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥॥॥  | २॥    |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |
| २॥५         | २॥५             | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥५७॥ |        |
| २॥          | २॥              | जौ             | ८५  | ४५  | २॥          | २॥  | २॥       | २॥    | ४५४   |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |
| २॥          | २॥              | गेहूं          | ७५  | २॥५ | २॥          | २॥  | २॥       | २॥    | २॥५॥  |        |
| २५          | २५              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २५६   |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |
| २॥          | २॥              | मटर            | ५५  | २॥५ | २॥          | २॥  | २॥       | २॥    | २॥५७॥ |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |
| २॥          | २॥              | २॥             | २॥  | २॥  | २॥          | २॥  | २॥       | २॥    | २॥    |        |

जमाबंदी मौजे फलां परगने फलां

[illegible]

## जिले फलां साल तमामी सन फलां

| पोत गला  |            | लगती पोत कंकर |     |      | रखम पटवारी |      | खरच गांव    | जुमला |       | कौफियत |
|----------|------------|---------------|-----|------|------------|------|-------------|-------|-------|--------|
| वक रैखति | वक जिमीदार | जिन्स         | कूत | साल  | नगदी       | गला  |             | नगदी  | गला   |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | २१/१  | ..    |        |
| ..       | ..         | गेहूं         | ६५  | ३५   | ..         | ५३   | ५६          | ..    | ३५६   |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | २१/१  | ..    |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | ११/१  | ..    |        |
| ..       | ..         | मटर           | ६५  | ३५   | ..         | ५३   | १६          | ..    | ३५६   |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | १॥१   | ..    |        |
| ३॥५      | ३॥५        | ..            | ..  | ..   | ..         | ५३॥  | ५७          | ..    | ३॥५॥  |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | १॥॥   | ..    |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | ११/१  | ..    |        |
| ४५       | ४५         | ..            | ..  | ..   | ..         | ५४   | ५८          | ..    | ४५२   |        |
| ..       | ..         | बलसी          | ४५  | २५   | ..         | ५२   | ५४          | ..    | २५६   |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | १०१/१ | ..    |        |
| १॥५      | १॥५        | ..            | ..  | ..   | ..         | ५१॥  | ५३          | ..    | १॥५४॥ |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | ३॥१   | ..    |        |
| ..       | ..         | चना           | १०५ | ५५   | ..         | ५५   | १           | ..    | ५५५   |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | २॥१   | ..    |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | ३॥१   | ..    |        |
| १॥५      | १॥५        | ..            | ..  | ..   | ..         | ५१॥  | ५३          | ..    | १॥५५॥ |        |
| ..       | ..         | सरसों         | ३५  | १॥५  | ..         | ५१॥  | ५३          | ..    | १॥५४॥ |        |
| ..       | ..         | ..            | ..  | ..   | ✓          | ..   | ✓           | १॥१   | ..    |        |
| १५५      | १५॥५       | ..            | ६३५ | ३१॥५ | १॥१॥       | १५६॥ | नगदी<br>१॥१ | ५२॥१  | ४५५   |        |
|          |            |               |     |      |            |      | गला<br>२५८॥ |       |       |        |

## जमाबंदी मौजे फलां परगने फलां

| खंवर शुमार | नाम जोतार  | नाम खेत | खंवर खेत पेसायब                                                            | तादाद खेत पेसायब जरीन                                                      | तादाद खेत पेसायब गांव                                                      | जो जमीन जमा बंदीसे वाहिर है                                                | बाकी जो जमीन पर पोत लगती है | हरबंदी | लगती पोत नगदी | खरी पेदावार जिनहु |
|------------|------------|---------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------|--------|---------------|-------------------|
|            | परतो कदीम  | ..      | १<br>२<br>३<br>४<br>५<br>६<br>७<br>८<br>९<br>१०<br>११                      | २<br>३<br>४<br>५<br>६<br>७<br>८<br>९<br>१०<br>११                           | ..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>..             | २<br>३<br>४<br>५<br>६<br>७<br>८<br>९<br>१०<br>११                           |                             |        |               |                   |
|            | गौर मुमकिन | ..      | १३<br>१४<br>१५<br>१६<br>१७<br>१८<br>१९<br>२०<br>२१<br>२२<br>२३<br>२४<br>२५ | ७१<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५ | ..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>..<br>.. | ७१<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५<br>१५ |                             |        |               |                   |
|            |            |         | २२॥५<br>१४०५४                                                              |                                                                            |                                                                            | २२॥५<br>१४०५४                                                              |                             |        |               |                   |





## No. II.

मीजान जमाबंदी वमिलानवसरे पैमायश मौजे फर्ला परगने फर्ला जिले फर्ला

| आसामी                          | रकवाकुल | सकरखा | परती<br>जदीद | परती कदीम<br>विलाज<br>रादन | तालाव | वसगित | बाग | जंगल |
|--------------------------------|---------|-------|--------------|----------------------------|-------|-------|-----|------|
| मंदरजे पसरे<br>पैमायश बंदोबसती | १४०५४   | ४६॥५४ | ..           | ७१५                        | ७५    | ५५    | ६५  | १॥५  |
| को जमीन जमाबंदी से बाहर है     | ६३॥५    | ..    | ..           | ७१५                        | ७५    | ५५    | ६५  | १॥५  |
| बाकी जमीन जमाबंदी की           | ४६॥५    | ४६॥५४ | ..           | ..                         | ..    | ..    | ..  | ..   |

No. IV.  
तेरिज खासाभीवार गोणवारा जमाबंदी मौजे फलां परगने फलां जिले फलां बाबत सन फलां

| संक्र<br>शुमार | नाम जोतार   | गादाद खेत<br>गटाबंद | न<br>दि<br>मि<br>ने | तादाद लगती |      | नादाद रखमपटवारो |        | खरच गांव |        | जुमला |       |
|----------------|-------------|---------------------|---------------------|------------|------|-----------------|--------|----------|--------|-------|-------|
|                |             |                     |                     | नगदो       | गला  | नगदो            | गला    | नगदो     | गला    | नगदो  | गला   |
| १              | रामसहाद     | ३                   | ७५                  | ३॥॥        | ६॥५  | ॥               | १५     | ॥        | १५     | ३॥॥   | १०॥५८ |
| २              | रामदोन      | २                   | २॥५३                | ३॥॥॥       | ६॥५  | ॥               | ॥      | ॥        | ॥      | ४॥॥   | ॥     |
| ३              | कासीराम     | ३                   | ३॥५३                | १॥॥        | ६॥५  | ॥               | ५      | ॥        | ५      | १॥॥   | ७५१॥  |
| ४              | बलभदर कुरवी | ३                   | ४॥५                 | ५॥॥        | ३॥५  | ॥               | ५      | ॥        | ५      | ५॥॥   | ३॥५   |
| ५              | जोखाराम     | ५                   | ६॥५५                | ५॥॥॥       | ५॥५  | ॥               | ५      | ॥        | ५      | ६॥॥   | ५॥५६॥ |
| ६              | सिधदोन      | ३                   | ३॥५२                | ४॥॥        | ३॥५  | ॥               | ३      | ॥        | ३      | ४॥॥   | ३५६   |
| ७              | भवानीदोन    | ४                   | ३॥५४                | २॥॥॥       | ६॥५  | ॥               | ५      | ॥        | ५      | २॥॥   | ६॥५६॥ |
| ८              | मोला कुरवी  | ४                   | ४॥५                 | १॥॥॥       | ६॥५  | ॥               | ५      | ॥        | ५      | १॥॥   | ६॥५८  |
| ९              | नाहर कुरवी  | ५                   | १०॥५१               | ५॥॥॥       | ६॥५  | ॥               | ५      | ॥        | ५      | १६॥॥  | ६॥५६॥ |
| १०             | खमो कुरवी   | ४                   | ४॥५१                | ५॥॥॥       | ३॥५  | ॥               | ५      | ॥        | ५      | ५॥॥   | ३५६॥  |
|                |             |                     | ५२॥५४               | ४६॥॥       | ५०॥५ | १॥॥॥            | १॥५६॥॥ | २॥॥॥     | २॥५८॥॥ | ५५५८॥ | ५५५८॥ |



No. V.

जमा वासिल वाकी तहसीली मौजे फलां परगने फलां जिले फलां

| माल   |                                 | मालिकाना       |            | सरमत सड़क    |              | सोजान      |            |              |              |       |     |              |       |
|-------|---------------------------------|----------------|------------|--------------|--------------|------------|------------|--------------|--------------|-------|-----|--------------|-------|
| ५२॥३॥ |                                 | ६॥॥            |            | ॥॥           |              | ५२॥॥॥      |            |              |              |       |     |              |       |
| तो    |                                 | हिसाब वसूल     |            |              |              | हिसाब बाकी |            | हिसाब फजिल   |              |       |     |              |       |
| सोजान | मिनहाई फा<br>जिले किस<br>हाल को | बाकी वाजिव तलव |            |              |              | माल        | तल<br>वाना | सरमत<br>सड़क | मालि<br>काना | सोजान | माल | मालि<br>काना | सोजान |
|       |                                 | माल            | तल<br>वाना | सरमत<br>सड़क | मालि<br>काना |            |            |              |              |       |     |              |       |
| १३॥   | ..                              | १३॥            | ..         | १॥           | १४॥          | १३॥        | ..         | ..           | ॥            | १३॥॥  | ..  | ..           | ..    |
| १३॥॥  | ..                              | १३॥॥           | ॥॥         | २॥           | १६॥          | १४॥        | ॥॥         | ..           | २॥           | १६॥॥  | ..  | ..           | ॥॥    |
| १५॥   | ॥॥                              | १४॥॥           | ..         | ॥॥           | १६॥॥         | १४॥॥       | ..         | ॥॥           | १॥           | १६॥॥  | ..  | ..           | ..    |
| १७॥॥  | ..                              | १२॥॥           | ..         | २॥           | १४॥॥         | १२॥॥       | ..         | ..           | २॥           | १४॥॥  | ..  | ..           | ..    |
| ५४॥॥  | ॥॥                              | ५३॥॥           | ॥॥         | ॥॥           | ६॥॥          | ५३॥॥       | ॥॥         | ॥॥           | ६॥           | ६१॥   | ..  | ..           | ॥॥    |

No. VI.  
जमा खरच मौजे फलां परगने फलां जिले फलां

| तरतीकुल |       | मालगुजारी |           | तलबाना | सरमत  | भाजिकाना | रखस पटवारी वगैरा | ब्रम्ह पूजा | मोजान | बाकी            |
|---------|-------|-----------|-----------|--------|-------|----------|------------------|-------------|-------|-----------------|
| नगदौ    | गङ्गा | दर        | दाम रुपया | मीजान  | सरकार | सड़क     | पटवारी खरच गांव  |             |       | मुनाफा जिनोदार  |
| ५८॥११   | ५८८८५ | १॥५       | ३६१८२     | ६५॥१३२ | ६०१   | १८       | २॥॥॥ ३१॥३॥       | ११८         | ७५११  | २०॥१८<br>११ पाई |





APPENDIX, NO. XVIII.—(Para. 153)

ORDERS REGARDING REGISTERS OF MALEE LANDS.

*Extract Para. 24, Despatch Hon'ble Court of Directors, dated April 21st, 1841.*

*Rule II.—(MR. BIRD.)*

In all cases, where the Sudder Board of Revenue, to whom general reports shall be made, in the forms which the Board may prescribe, of claims relinquished under the preceding rule, shall pass orders for the confirmation of such relinquishment, the orders shall be final, and a certificate in the form to be determined by the Board shall be granted to the holder of the lands confirmatory of his title, to secure him from all future claims on the part of the resumption officers on account of the lands in question.

24. This rule added by Mr. Bird is we think most desirable as a permanent protection to the hold-

ers of the lands.

*Orders of Government, dated 18th October, 1841, Para. 2.*

2. The II. of the Bengal rules provides for the grant of a certificate to every proprietor of a released mafee tenure, which shall be a simple and complete bar to all further investigation. No corresponding rule is in force in these Provinces, and His Honor desires that it may be introduced. The form should be concise, in both the Vernacular and English language, and should be duly registered, and copies of the register, when complete in each district, should be submitted for the inspection and approval of the Government, and for record in the Secretary's office. The Board will be pleased to prepare the necessary instructions for the grant of certificates and formation of registers, and submit them for His Honor's approval.

*Extract from Board's Circular Order, No. 28, dated September 3rd, 1839, Para. 2.*

2. Orders will be issued with respect to the smaller holdings, when the investigation into claims to hold lands rent-free is reported complete in each of the districts of your jurisdiction, which information you will be pleased to convey in the accompanying Forms.







*Circular Order Sudder Board of Revenue, dated August 31st, 1841.*

1. I am directed to request that complete statements of all mafee tenures, not exceeding 10 beegahs for each district in your division may be furnished as early as possible according to the subjoined form;

| 1          | 2       | 3                 | 4                              |                            |
|------------|---------|-------------------|--------------------------------|----------------------------|
|            |         |                   | <i>Quantity of Mafee Land.</i> |                            |
| Pergunnah. | Mouzah. | Name of Occupant. | For charita-<br>ble purposes.  | For Religious<br>purposes. |
|            |         |                   |                                |                            |

2. This register and those called for by Circular Order No. 28, dated 3rd September, 1839, of all mafee tenures exceeding 10 beegahs, viz.: 1st, for mafee tenures held in perpetuity, 2nd, for mafee tenures held for life, should all be made up of one uniform size, so as to form complete and well arranged registers of each description of mafee, for every district in your division.

## APPENDIX, No. XIX.

*Malgoozaree Register for the Tuhseeldaree of Nizama*

| Number. | MEHAL.           |                            |                     |                            |                        |               |
|---------|------------------|----------------------------|---------------------|----------------------------|------------------------|---------------|
|         | 1844—1845.       |                            | 1845—1846.          |                            | 1844—1845.             |               |
|         | Principal Mehal. | Mehala.                    | Principal Mehal.    | Mehala.                    | Proprietor.            | Manag         |
| 1       | 2                | 3                          | 4                   | 5                          | 6                      | 7             |
| 1       | Akberpoor, ..    | Akberpoor, .....           | Akberpoor, .....    | Akberpoor, .. ..           | Ghous Ali.             | Teeka mortgag |
|         |                  | 5 Biswahs of Oomree, .. .. | .. ..               | 5 Biswahs of Oomree, .. .. | .. ..                  | ..            |
|         |                  | A part of Gouree, .. ..    | .. ..               | A part of Gouree, .. ..    | .. ..                  | ..            |
|         |                  | Doomree, .. ..             | .. ..               | 8 annas of Doomree, .. ..  | .. ..                  | ..            |
|         |                  | Shoojantpoor, .. ..        | .. ..               | .. ..                      | .. ..                  | ..            |
| 2       |                  |                            | Shoojantpoor, ..    | Shoojantpoor, ..           | 8 annas of Doomree, .. |               |
| 3       | Doulutgunj, ..   | Doulutgunj, ..             | .. ..               | Doulutgunj, ..             | Doulutgunj, ..         |               |
|         | Oosree, ..       | Oosree, ..                 | .. ..               | Oosree, ..                 | Oosree, ..             |               |
|         | Gurwarah, ..     | Gurwarah, ..               | .. ..               | Gurwarah, ..               | .. ..                  | .. ..         |
|         | Rainee, ..       | Rainee, ..                 | .. ..               | Rainee, ..                 | .. ..                  | .. ..         |
| 4       | Rowain, .. ..    | .. ..                      | Rowain, .. ..       | .. ..                      | Juswunt Rai, ..        | ..            |
|         |                  |                            |                     |                            | and Ahlad Rai, ..      | ..            |
|         |                  |                            |                     |                            | Lumburdars, ..         | ..            |
| 5       | Sukrowda, .. ..  | .. ..                      | Sukrowda, Puttee .. | .. ..                      | Ootum Rai, ..          | ..            |
|         |                  |                            | Dan Rai, ..         | .. ..                      | and Mann Rai, ..       | ..            |
|         |                  |                            |                     |                            | Lumburdars, ..         | ..            |
| 6       |                  |                            | Sukrowda, Puttee .. | .. ..                      | .. ..                  | .. ..         |
|         |                  |                            | Ulup Rai, ..        | .. ..                      | .. ..                  | .. ..         |
| 7       | Sainpoor, .. ..  | .. ..                      | Sainpoor, .. ..     | .. ..                      | Gungaram, .. ..        | .. ..         |



## DIRECTIONS FOR FILLING UP THE STATEMENT.

Col. 1. The arrangement should be as nearly alphabetical as may be convenient. The numbering will change every year. It is according to the heads in col. 4 and not in col. 2.

Cols. 2 and 3. Will be the same as the entries in the register for the preceding year.

Cols. 4 and 5. The mehals, which are grouped together for the year, will be entered consecutively in col. 5, and the principal mehal which gives its name to the group will be shown in col. 4.

Cols. 6 and 7. Will be the same as the entries in the register for the preceding year.

Col. 8. Here will be entered the name of the apparent proprietor in possession of the mehal in col. 4.

Col. 9. Will shew the person on whom the Tuhseeldar makes his demand for the revenue, whenever he is not the apparent proprietor, whether he be Government farmer, lessee, agent or mortgagee. The title under which he manages the estate should be specified after his name. When the proprietor manages his own property, the column may be blank.

Col. 10. The entries will be the same as those in the register of the preceding year.

Col. 11. The totals here given are those which should be shown in the kistbundee statement. It will be unnecessary to make a kistbundee for each separate mehal or mouzah.

Col. 12. When there have been no changes, there will be no entry in this column.

In commencing the series of registers, cols. 2, 3, 6, 7 and 10 will of course be blank. In col. 12, the Tuhseeldar should show, as nearly as he can, the authority for the entries, and these will require to be strictly checked by the Collector to ascertain when there is no proper authority for an entry; such as for instance an unreported succession to an estate, or an unsanctioned amalgamation or separation of mehals. When changes of this kind have occurred, and been reported, but no orders regarding them received, the Tuhseeldar should make the entries the same as in the former register, and request authority for the change, as is shown in entry No. 4.

## APPENDIX, No. XX.—Para. 196.

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CIRCULAR ORDER BY THE SUDDER DEWANNY ADAWLUT, N. W. P.  
*No. 1204 of 1847, dated September 1st, 1847.*

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*To the Registers of Deeds in the N. W. P.*

1. It has been suggested to the Court that reference to the record of registry would be greatly facilitated, and at the same time an efficient check imposed on the falsification, or fraudulent alteration of deeds, by enforcing the observance of Clause 7, Section 24, Regulation XLII. of 1803, which requires the Registers of Deeds to furnish the Collectors "with the particulars of all transfers of Landed Property, which may be entered in their registers."

2. The system of record and registration established in the Collector's Office need not be here explained; "if rightly carried out," the Court are assured, "it ensures that every actual change of proprietary possession whether rightful or wrongful must be shown in the Collector's Office, with a detail of the grounds on which it rests, so far as they are capable of ascertainment, and the mode in which it was effected."

3. The Court, having communicated with the Sudder Board of Revenue on the subject, are pleased accordingly to direct, that whenever any deed affecting Landed Property may be registered in any Office of Registry, the Register of Deeds shall, after completion of the registration in his books, transmit a correct and carefully written copy of the deed, together with copies of all papers relating to it under cover of a separate roobakaree, to the Collector of the District, in which the property affected by the Deed may be situated; no delay must be allowed to occur in the transmission of these papers, which must, moreover, be very carefully compared with the originals, and attested by the official signature of the Register of Deeds.

4. The Collectors, on receiving these papers, will deal with them according to the instructions issued by the Sudder Board of Revenue, under this date.

5. The Registers of Deeds are also required to forward to the Collectors of their respective districts at the close of each month, an

extract from their Index, No. 2, exhibiting the particulars of all Deeds affecting Landed Property, which may have been noted therein during its currency, and the Collectors will be expected, by reference to this extract, to ascertain whether copies of all the Deeds comprised therein have been received or not. Any omission or neglect on the part of the Register of Deeds will thus be easily detected, and its effects as easily remedied by an application in the proper quarters.

6. The duty of forwarding to the Collectors copies of Deeds, registered under the provisions of Act IV. of 1845, will rest with the Register of Deeds, whose office may be established at the Sudder Station of the District in which the property affected by the Deeds in question may be situated.

7. The Zillah and City Judges are enjoined, in performing the acts required of them by Clauses 2 and 3, Section 6, Regulation XX. of 1812, and para. 10, of the Court's Circular Order, dated 26th July, 1844, to see that the requirements of this Circular Order are duly and promptly attended to, and to report for the information of the Court any disregard or neglect thereof which may be brought to their notice either officially or incidentally.

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CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE, N. W. P.

*No. 22 of 1847, dated the 1st of October, 1847.*

1. The Court of Sudder Dewanny Adawlut, having directed in their Circular No. 1204, dated 1st September, 1847, that a copy of every registered deed affecting Landed Property be forwarded to the Collector of the district in which it lies, the Sudder Board of Revenue have been pleased to determine the following rules and course of procedure for the disposal of these documents.

2. The objects, aimed at by this new practice, are to diminish the chances of interpolation, and to add to the facilities of reference.

3. With a view to these objects, the Collector will endorse the roobakareo, under cover of which every document or set of documents is forwarded to him, with an order that the documents be lodged in the Record Office.

4. The document or documents, so received, will form a separate *misal* in the bundle of the mouzah to which they belong, and will be entered in a new column in the fly list, and in the mouzahwar general



index, to be headed "Registered Deeds." When any document or set of documents becomes the occasion of an actual transfer of proprietary possession, there will be an additional misl and a fresh entry under the head of proprietary mutations or "dakhil kharij."

5. When the documents, forwarded with a single roobakaree, refer to more villages than one, the papers are to be placed with the bundle of the chief or principal village, and an abstract paper referring to the documents (*jakur*) is to be put with the bundle of each mouzah affected by the deed.

6. When the Register of Deeds forwards to the Collector the monthly extract from his index, No. 2, as enjoined in para. 5th of the Circular Order issued by the Court of Sudder Dewanny Adawlat, the Collector will order the Record-keeper to compare the list with the deeds actually received, and to report any defects or inaccuracies he may discover. The necessary steps should then be taken in communication with the Register to correct the errors.

7. If these arrangements are carefully carried out, there will be no difficulty in tracing any deed to the spot, to which it is consigned in the Collector's Office. The applicant will merely have to indicate the pergunnah and the village.

8. The Serishtadar and Mohafiz Dufter will be responsible, the former for the issue of the correct orders, and for the safe custody of the deed, till it reaches the hands of the record establishment; the latter for the exact and careful fulfilment of the Collector's orders, and of those laid down in this Circular.

9. Commissioners are desired to see that these rules are fully acted up to in their divisions, and that appropriate penalties are inflicted for their neglect.

APPENDIX, No. XXI.—Para. 205.

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RULES FOR THE GRANT OF WASTE LANDS.

*Notification by Lieutenant Governor, N. W. P. in the Revenue Department, dated the 28th of November, 1843.*

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As much doubt exists regarding the terms on which grants of waste lands, the property of the Government in the North Western Provinces, are to be obtained, the Hon'ble the Lieutenant Governor is pleased to direct that the following documents, compiled from official sources, be published for general information.

1st. Rules regarding the grant of waste lands in the North Western Provinces.

2nd. Revised form of Warrant for grants of land.

3rd. Instructions to Surveyors in making allotments of waste lands for grants.

*Rules regarding the grant of waste lands belonging to the Government in the North Western Provinces.*

1. The total area of any one grant is not to exceed 4000 acres of culturable land.

2. No grant will be made till the land has been surveyed and mapped, and until it has been determined how much of the area is culturable, and how much is unculturable. The facts thus determined will not be open to future question by the grantee.

3. The assessment will be levied on  $\frac{1}{4}$ th of the culturable area included in the grant. The unculturable and  $\frac{1}{4}$ th of the culturable area will be at the disposal of the grantee during the period of the lease, if he fulfil the terms of the grant, and on the expiration of the lease, the whole grant will be considered his property, to be held on the same terms as other land paying revenue to Government.

4. The demand of the Government will be fixed according to the following rates on the supposition that 1-20th of the whole of the area liable to assessment, or in other words of  $\frac{1}{4}$ th of the culturable area, is brought into cultivation in each of the first 20 years of the lease, so that the maximum assessment will be reached in the 20th year. The lease will be for 50 years.

5. The rates leviable on each acre brought into cultivation will be the following :—

*Annual Increase, 31 gundaks, (20 to the anna.)*

|                         | Rs. As. Gs.            |                         | Rs. As. Gs. |
|-------------------------|------------------------|-------------------------|-------------|
| 3 years, . . . . . Nil, | 5th year, . . . 0 4 11 | 8th year, . . . 0 9 4   |             |
| 4th year of . . . . .   | 6th year, . . . 0 6 2  | 9th year, . . . 0 10 15 |             |
| Lease, . . . . . 0 3 0  | 7th year, . . . 0 7 13 | 10th year, . . . 0 12 6 |             |

6. The demand at these rates from every 100 acres of land liable to assessment, (*i. e.*  $\frac{1}{4}$ th of the culturable land) will be as follows :—

| Year.     | In decimals<br>of a Rupee. | In<br>Rs. As. Gs. | Year.         | In decimals<br>of a Rupee. | In<br>Rs. As. Gs. |
|-----------|----------------------------|-------------------|---------------|----------------------------|-------------------|
| 1st year, | Nil.                       | Nil.              | 18th year, .. | 47.484375                  | 47 7 15           |
| 2nd do.,  | Nil.                       | Nil.              | 19th do., ..  | 51.328125                  | 51 5 5            |
| 3rd do.,  | Nil.                       | Nil.              | 20th do., ..  | 55.171875                  | 55 2 15           |
| 4th do.,  | 0.937500                   | 0 15 0            | 21st do., ..  | 59.015625                  | 59 0 5            |
| 5th do.,  | 2.359375                   | 2 5 15            | 22nd do., ..  | 62.859375                  | 62 13 15          |
| 6th do.,  | 4.265625                   | 4 4 5             | 23rd do., ..  | 66.703125                  | 66 11 5           |
| 7th do.,  | 6.656250                   | 6 10 10           | 24th do., ..  | 69.609375                  | 69 9 15           |
| 8th do.,  | 9.331250                   | 9 8 10            | 25th do., ..  | 72.031250                  | 72 0 10           |
| 9th do.,  | 12.890625                  | 12 14 5           | 26th do., ..  | 73.968750                  | 73 15 10          |
| 10th do., | 16.731875                  | 16 11 15          | 27th do., ..  | 75.421875                  | 75 6 15           |
| 11th do., | 20.578125                  | 20 9 5            | 28th do., ..  | 76.390625                  | 76 6 5            |
| 12th do., | 24.421875                  | 24 6 15           | 29th do., and | 76.875000                  | 76 14 0           |
| 13th do., | 28.265625                  | 28 4 5            | following to  |                            |                   |
| 14th do., | 32.109375                  | 32 1 15           | end of 50th   |                            |                   |
| 15th do., | 35.953125                  | 35 15 5           | year.         |                            |                   |
| 16th do., | 39.796875                  | 39 12 15          |               |                            |                   |
| 17th do., | 43.640625                  | 43 10 5           |               |                            |                   |

7. The right of the public to roads in the grant shall not be interfered with. The grantee shall also pay 1 per cent. on the Government jumma for keeping up the public roads, but he shall not hereby have any claim for assistance in the maintenance of private roads in the grant.

8. If no commencement be made to clear the land within the first year of the lease, the grant shall be void, and the land shall be resumable by the Government, who may dispose of it, as they think proper.

9. If one quarter of the whole assessable area be not cleared and cultivated, within the first five years, the uncultivated portion of the

grant shall be at the disposal of the Government, and the grantee shall be liable to a fine of 4 annas for every acre of the  $\frac{1}{4}$ th remaining uncultivated.

10. If one half of the whole assessable area be not cleared and cultivated in ten years, the uncultivated portion of the grant shall be at the disposal of the Government, and the grantee shall be liable to a fine of 4 annas for every acre of the one half remaining uncultivated.

11. If the whole assessable area be not cleared and cultivated in twenty years, the uncultivated portion of the grant shall be at the disposal of the Government, and the grantee shall be liable to a fine of 4 annas for every acre remaining uncultivated.

12. A fine incurred under any of the three preceding Clauses shall be leviable from the cultivated portion, in the same way as any ordinary balance of Land Revenue, but the person and other property of the grantee shall not be liable for the amount.

13. Whenever under the 9th, 10th and 11th Clauses, the uncultivated portion of a grant is at the disposal of the Government, and the grantee shall pay up the fine due from him, the cultivated land, with  $\frac{1}{3}$ rd as much again of culturable land, and any portion of unculturable land, which the Government may see fit to annex, shall be formed into a new grant and left in the hands of the grantee. The terms on which this grant is to be held shall be calculated according to the rates in paragraph 5, on the supposition that equal portions of the cultivated area had been brought into cultivation in each year of that period of the lease which had expired at the time of forfeiture. The grant thus formed shall have its boundaries marked, and shall be surveyed and mapped as a separate mehal or estate, settled for 50 years from the date of the original grant.

14. In order to ascertain that the conditions in Clauses 8, 9, 10 and 11 have been fulfilled, the Government shall be at liberty at any time to measure the grant, and if the stipulated portion of the assessable area is not then found to have been cleared and cultivated, the Government will be at liberty to enforce the penalties.

15. The cultivated portions of grants, made under these rules, will be considered Khalisah mehals, *i. e.*, estates paying revenue to Government, and will be subject to all the conditions attaching by law to such tenures. The grantees will be considered as the proprietors of such mehals or estates, and subject to all the liabilities legally attaching to such persons.

16. The grant is considered only as conveying a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but not as giving a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products, the grantee shall not interfere with them, so long as they do not trespass upon or otherwise injure the cultivated portion of the land. Where no customary right to such products exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them subject to such conditions as it may have imposed or may see fit at any future time to impose.

17. For the preservation of the public peace it shall be incumbent on the grantee to maintain a chowkeedar for every 60 houses or families resident on the grant. The chowkeedar shall receive for his support, either 5 acres of good cleared land rent-free, or a monthly money allowance of not less than Rs. 2½. For every three chowkeedars, there shall also be maintained at the expense of the grantee a Goryt or reporter with a jugheer of not less than three acres of good cleared land, or a monthly allowance of not less than Rs. 2.

18. It shall be incumbent on the grantee to erect and maintain, wholly or partly at his own expense, permanent land marks, showing the boundaries of the grant.

19. The Government reserves the right, which it every where possesses, over all running streams of water, whether for purposes of irrigation or navigation, and, whenever it sees fit, can assume the control of the waters, and distribute them in such manner and on such conditions as may seem most conducive to the public good. The right over these waters can only be obtained by individuals under special grant of the Government.

20. Grants of land on the above terms, as they are applied for, will be put up to public competition, and will be assigned to the highest bidder, or to the applicant without any premium being demanded, if there be no bid or offer made by another person.

#### FORM OF WARRANT FOR GRANTS OF LAND.

Know all men by these presents that the Hon'ble the Lieutenant-Governor of the North Western Provinces, has been pleased to confor on \_\_\_\_\_, his heirs, executors, administrators and assigns, the grant of a tract of waste land measuring British statute acres

situate in \_\_\_\_\_ to be holden by him on the  
conditions hereafter stated, that is to say, for the first 50 years on the  
following conditions:

1. The grantee is to clear according to the undermentioned proportions the whole tract within the period of twenty years, with the exception of                      acres of irremediably barren land, and  $\frac{1}{4}$ th, or                      acres of the remaining culturable land, which is left at the disposal of the grantee, if the conditions are fulfilled.

2. If no commencement be made to clear within the first year, the Settlement is to be void, and the grant resumable by Government, who may dispose of it, as they think proper.

3. If                      acres be not cleared and cultivated within the first five years, the uncultivated land is to be at the disposal of Government, and the grantee is to be liable to a fine of 4 annas for every one of the                      acres remaining uncultivated.

4. If                      acres be not cleared and cultivated in ten years, the uncultivated land is to be at the disposal of Government, and the grantee is to be liable to a fine of 4 annas for every one of the                      acres remaining uncultivated.

5. If                      acres be not cleared and cultivated in twenty years, the uncultivated land is to be at the disposal of Government, and the grantee is to be liable to a fine of 4 annas for every one of the acres remaining uncultivated.

6. A fine incurred under any one of the three preceding Clauses is to be leviable from the closed portion of the grant in the same way as any ordinary balance of Land Revenue, but the person and other property of the grantee are not to be liable for it.

7. The grantee is to pay, according to the kistbundeas in use in \_\_\_\_\_, the following yearly jummas, viz.:

| <i>Years Fuslee.</i> |    |    | <i>Jumma.</i> | <i>Years Fuslee.</i> |    |    | <i>Jumma.</i> |
|----------------------|----|----|---------------|----------------------|----|----|---------------|
| 1st                  | .. | or | Nil.          | 16th                 | .. | or | ..            |
| 2nd                  | .. | "  | Nil.          | 17th                 | .. | "  | "             |
| 3rd                  | .. | "  | Nil.          | 18th                 | .. | "  | "             |
| 4th                  | .. | "  |               | 19th                 | .. | "  | "             |
| 5th                  | .. | "  |               | 20th                 | .. | "  | "             |
| 6th                  | .. | "  |               | 21st                 | .. | "  | "             |
| 7th                  | .. | "  |               | 22nd                 | .. | "  | "             |
| 8th                  | .. | "  |               | 23rd                 | .. | "  | "             |
| 9th                  | .. | "  |               | 24th                 | .. | "  | "             |
| 10th                 | .. | "  |               | 25th                 | .. | "  | "             |
| 11th                 | .. | "  |               | 26th                 | .. | "  | "             |
| 12th                 | .. | "  |               | 27th                 | .. | "  | "             |
| 13th                 | .. | "  |               | 28th                 | .. | "  | "             |
| 14th                 | .. | "  |               | 29th                 | .. | "  | "             |
| 15th                 | .. | "  |               | to 50th              | .. | "  | "             |

8. The right of the public to roads in the grant is not to be interfered with. The grantee is to pay a contribution of one (1) per cent. per annum on the amount of his jumma for the year, in lieu of all demands of the state for aid in repairing the high roads. The grantee will have no claim on the Government for making or repairing private roads.

9. The standard of measurement is to be the British acre, consisting of 4840 square yards, and the Government shall be at liberty at any time to measure the land with the view of ascertaining that the conditions, respecting the clearance of the specified portion of land by each of the specified periods, have been fulfilled.

10. The grantee is to erect permanent boundary marks round his grant, and to keep them in a state of repair.

11. The cultivated portion of the grant is to be considered a Khalisah mehal, *i. e.*, an estate paying revenue to Government, and subject to all the conditions attaching by law to such tenures. The grantee is to be considered during the currency of the lease as the proprietor of such a mehal or estate, and subject to all the liabilities legally attaching to such persons.

12. This grant conveys a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but does not give a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products,

the grantee shall not interfere with them, so long as they do not trespass upon, or otherwise injure the cultivated portion of the land. Where no customary right to such products exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them, subject to such conditions as it may have imposed, or may see fit at any future time to impose.

13. For the preservation of the public peace, the grantee shall on the requisition of the Magistrate maintain a chowkeedar for every 60 houses or families resident on the grant. The chowkeedar shall receive for his support either 5 acres of good cleared land rent-free, or a monthly money allowance of not less than Rs. 2-8. For every three chowkeedars, there shall also be maintained at the expense of the grantee a Goryt, or reporter, with a jagheer of not less than 3 acres of good cleared land, or a monthly allowance of not less than Rs. 2.

14. The Government reserves the right, which it every where possesses, over all running streams of water, whether for purposes of irrigation, or navigation, and, whenever it sees fit, can assume the control of the waters, and distribute them in such manner and on such conditions, as may seem most conducive to the public good. The right over these waters can only be obtained by individuals, under special grant of the Government.

15. The lands included in this grant are shewn in the subjoined table :—

| No. in Map. | Name of Grant. | Name of Grantee. | Total Area in Acres. | Deduct irremediably barren acres. | Remains useful Area acres. | Deduct $\frac{1}{4}$ as approved by Government. | Area to be engaged for. |
|-------------|----------------|------------------|----------------------|-----------------------------------|----------------------------|-------------------------------------------------|-------------------------|
|             |                |                  |                      |                                   |                            |                                                 |                         |

Boundaries, . . . . . North, \_\_\_\_\_  
 East, \_\_\_\_\_  
 South, \_\_\_\_\_  
 West, \_\_\_\_\_



And provided the said conditions be well and truly fulfilled, then from and after the lapse of the said term, the lands are to be holden on the same conditions and subject to the same rules and regulations as all other landed tenures, paying revenue to the British Government in the North Western Provinces.

By order of the Hon'ble the Lieutenant-Governor, North Western Provinces, dated at Agra this \_\_\_\_\_ day of \_\_\_\_\_ the year of our Lord, One Thousand Eight Hundred and \_\_\_\_\_

*Examined and Registered as No. — in  
the Secretary's Office, Revenue De-  
partment, North Western Provinces.*

*Asst. to Secretary.*

*Secy. to Govt., N. W. P.*

#### INSTRUCTIONS TO SURVEYORS IN MAKING ALLOTMENTS OF WASTE LANDS FOR GRANTS.

1. The whole tract belonging to Government and to be allotted, must be surveyed in one circuit, so as to secure a correct and well defined boundary.

2. The whole tract must then be divided into allotments, each of which shall be about 4000 acres in size. In effecting this, natural boundaries are to be followed as much as may be possible, and exertions must be made to assign to each allotment lands of nearly similar productiveness. A moderate portion of unculturable land in excess of the prescribed total of 4000 acres may be given, in order to render an allotment compact, or to round off a boundary.

3. Temporary boundary marks must be thrown up of earth, stone or wood, as may be most convenient, at the places where permanent marks will hereafter have to be erected, and all these marks should be shown on the map, in some appropriate manner.

4. The land in each allotment must then be classed as culturable or unculturable, according to the general estimate of similar land in the vicinity, which may be at the time cleared and occupied.

5. The several allotments thus formed must be surveyed and numbered and a list made, giving the number and boundaries of each, and its culturable and unculturable area.

6. A map of each allotment must be furnished bearing its distinguishing number. The map must be on the scale of 4 inches to the mile, and will show the boundary marks, the culturable and uncultura-

ble area, the open and forest land, the course of streams, roads, pathways, &c.

7. A map must be furnished of the whole tract, on a scale of one inch to the mile, shewing the boundaries of each allotment and its number, with the general geographical features of the country.

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#### NOTIFICATION.

*Revenue Department, dated Agra, the 1st of May, 1855.*

It has been brought to the notice of the Government of these

provinces, that in some parts of the country where tracts of forest and waste land are assigned under

Prescribing a rule for fixing the full last juma of forest or waste grants. existing rules, (Appendix XXI, Directions to Collectors,) the maximum rate of juma, according to the prescribed scale, exceeds the average malgoozaree rate, or rate on cultivated and culturable land together, of circumjacent settled villages.

2. The Government has determined that the kamil, or full last juma upon these assignments, shall not exceed, or shall only upon special reasons exceed, to an amount to be adjusted with the grantee in each case, the average malgoozaree rate of settlement upon assessed villages in the pergunnah, or other local sub-division adjoining to such grants.

3. The pergunnah maps will show village boundaries, and the settlement statements No. IV. of area and juma, will enable the Collectors readily to compile a list of circumjacent villages of the pergunnah, within which these tracts are situated, or of the adjoining pergunnahs, where such tracts are situated on the border; and to find the average malgoozaree rate of settlement of the collective settled villages in the vicinity.

4. In some parts of the country where Tuppah sub-divisions of pergunnahs obtain, the average malgoozaree rate of settled villages in circumjacent Tuppahs being recorded in the settlement statements No. IV. the ascertainment of the average malgoozaree rate of settlement of the immediate vicinage will be the more easy.

5. Lists should be compiled for future reference and public inspection. Ordinarily forest and waste tracts occupy one part only of a pergunnah; and in such cases one list is sufficient, but where these

6. These lists should comprise settled villages within a range of from five to ten miles of the jungle and waste tracts, and may be drawn out in the annexed form.

8. The graduated juma will be calculated as hitherto according to the prescribed scale, but ordinarily the kamil juma will be attained when the advancing rate in the prescribed scale has reached to, or is as nearly as possible approximate to, the average malgoozarc rate on circumjacent assessed villages, as shown in the lists of villages above referred to, in paragraphs 5 and 6.

9. Whenever deviation from this rule is considered necessary, that is, wherever it is deemed proper to demand the full or approximate kamil juma of the scale heretofore declared, though such be in excess of the average malgoozarcie rate of the vicinity, special reasons must be stated for the information of Government.

## Form.

| 1         | 2          | 3                                                      | 4                                    | 5                         | 6                                                                                               |
|-----------|------------|--------------------------------------------------------|--------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------|
| District. | Pergunnah. | Name of settled Mouzah circum-jacent of Jungle tracts. | Rate on Malgoozaree area form No. 4. | Average Malgoozaree rate. | Remarks, showing the locality of the waste tracts with reference to which the list is compiled. |
|           |            |                                                        |                                      |                           |                                                                                                 |

N. B.—Where tuppah sub-divisions obtain the entries in columns 3 and 4, may be given for tuppahs.

*Exemplar.*

This tract is situated in the ——— quarter of Pergunnah ———, and the average malgoozaree rate of circumjacent assessed villages, on reference to the accompanying list compiled for reference is found to be ——— per acre.

As there are no special reasons for demanding a higher rate than the latter, the kamil juma, has been reached in the ——— year of the prescribed scale.

Or, if there are special reasons for demanding the kamil juma of the prescribed scale; such, for example, as the opening out a canal at the cost of Government, the establishment of new and extensive markets, and the like; these reasons should be fully given.

Or, it may be stated that the average malgoozaree rate on adjacent settled villages being equal to, or in excess of, the rate of kamil juma of the prescribed scale, the latter has been adhered to.

—  
No. 2109.

NOTIFICATION BY GOVERNMENT, N. W. P.

*Revenue Department, the 26th of September, 1855.*

Grants of land for tea-cultivation, in the Kumaon and Gurhwal Districts of the Kumaon Province, will be made on the following conditions, on application to the senior assistant Commissioner of the District.

2. Each grant will be of not less than 200, or more than 2,000 acres. More than one grant may be taken by one person or company, on the applicants' satisfying the local authorities, acting under the usual control in the Revenue Department, of their possessing sufficient means and capital to undertake an extended cultivation and manufacture of tea.

3. One-fourth of the land in the grant, will be given free from assessment, in perpetuity, on fulfilment of the conditions below stated.

4. The term of first lease will be for twenty years. For the first four years the grant will be rent-free; in the fifth year, one anna per acre will be charged on 3-4th or the assessable portion of the grant; two annas per acre in the 6th year; three annas in the 7th year, and so on, one more anna being added in each year, till in the last year, the maximum rate is reached, of one rupee per acre. The full assessment, on a grant of 2,000 acres, will thus not exceed 1,500 rupees per annum.

5. The following are the prescribed conditions of clearance.

At the close of the 5th year from the date of grant, a twentieth part of the assessable area; at the close of the 10th year, one-fifth of the assessable area; at the close of the 15th year, half of the assessable area; and at the close of the last year, 3-4th, of the assessable area is to be cleared, and well-stocked with tea-plants.

6. In the 21st year, on the fulfilment of the above conditions, the proprietary right in the grant, and the right of engagement with Government, shall rest in the grantee, his heirs, executors, or assigns, under the conditions generally applicable to the owners of estates in Kumaon; and the rate of assessment on the lands in the grant, in whatever manner cultivated, shall never exceed the average rate on grain-crop lands in the same locality.

7. On failure of payment of the prescribed assessment in any year, or of any of the above conditions, (the fact of which failure shall, after local enquiry conducted by the Senior Assistant Commissioner, be finally determined by the Sudder Board of Revenue,) the entire grant shall be liable to resumption, at the discretion of the Government, with exception to the portion of the assessable area, which may be bona fide under tea-cultivation, and to a further portion of land, which shall be allowed in perpetuity, free of assessment, to the extent of 1-4th of such cultivated area. The portions, so exempted, will remain in the possession of the grantee, subject to the usual rates and rules of assessment in the District.

8. Grantees shall be bound to erect boundary pillars at convenient points round the circuit of a grant, within six months from its date, failing which, such pillars will be put up by the Government Officers, and the cost thereof shall be recoverable from the grantee, in the same manner as the regulated rate of assessment.

9. No claim to the right and interest in a grant, on any transfer by the original grantee, will be recognized as valid, unless on registry of the name of the transferee in the Office of the Senior Assistant Commissioner.

10. So long as Government establishments for the experimental growth and manufacture of tea shall be maintained in the province, supplies of seeds and plants will be given gratis to grantees, on application to the Superintendent, Botanical Gardens, North Western Provinces, as far as may be in his power.

APPENDIX, No. XXII.—Para. 218.  
RULES REGARDING ALLUVION AND DILUVION.

CIRCULAR ORDER BY THE SUDDER BOARD OF REVENUE.

*No. 16 of 1848, dated the 19th of Sept., 1848.*

The Sudder Board of Revenue are pleased to issue the following instructions, regarding the steps to be taken by Collectors, in examining and reporting upon the changes which are liable to occur in alluvial lands.

2. Every Collector is required, as a preliminary measure to draw

| AT THE TIME OF SETTLEMENT. |        |              |             |        | ON LAST REVISION. |              |             |        |                                                                                                                                                                                                                                                        | REMARKS. |
|----------------------------|--------|--------------|-------------|--------|-------------------|--------------|-------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Area.                      |        |              |             |        | Area.             |              |             |        |                                                                                                                                                                                                                                                        |          |
| Mehal.                     | Total. | Malgoozaree. | Cultivated. | Jumma. | Total.            | Malgoozaree. | Cultivated. | Jumma. |                                                                                                                                                                                                                                                        |          |
|                            |        |              |             |        |                   |              |             |        |                                                                                                                                                                                                                                                        |          |
|                            |        |              |             |        |                   |              |             |        | <p>This Mehal has not been altered.</p> <p>There is a small increment here, but not to an extent requiring revision. The decrement in this village has been separately reported on.</p> <p>The increment here is large and requires investigation.</p> |          |

|                    |
|--------------------|
| out for each       |
| Tuhseeldaree,      |
| a list of the vil- |
| lages situate      |
| within its limits  |
| liable to incre-   |
| ment or decre-     |
| ment of area by    |
| the action of a    |
| river. This list   |
| should be me-      |
| halwar, and        |
| should show        |
| the total, the     |
| malgoozaree,       |
| and the culti-     |
| vated area, as     |

out for each Tuhseeldaree, a list of the villages situate within its limits liable to increment or decrement of area by the action of a river. This list should be mehalwar, and should show the total, the malgoozaree, and the cultivated area, as

well as the jumma at the time of settlement, and also at the time of the last revision of assessment.

3. At the close of the rains, and when the rivers have sufficiently subsided, the whole of these mehals must be visited by the Tuhseeldar, who will enter in the column of remarks such information regarding each mehal, as he may be able to obtain. In every case of decrement, where the zameendars claim enquiry and reduction, he must state the grounds upon which they make the demands, the nature of the land said to be cut away, and his opinion regarding the claim, founded upon such summary enquiry as he can easily make, and his own personal

knowledge of what has occurred. From this report, the Collector will be able to gather what cases are likely to require investigation, and in what no further orders are necessary.

4. On the 1st of November, or as soon after as conveniently practicable, the Collector or Deputy Collector, in company with the Tahseeldar, should repair to the vicinity of such tracts as are reported to have suffered any change requiring investigation, and take up and decide every case that may have arisen.

5. At the close of the investigations, those cases in which such changes are ascertained to have taken place, as render an alteration of assessment necessary, should be submitted in the following classes:—

- I. Settlements in consequence of increment.
- II. Settlements in consequence of decrement.
- III. Settlements of new mehals formed by the river.

I. Whenever the addition of cultivated, grazing, or otherwise productive land, amounts to 10 per cent. more than the cultivated area of any mehal at the time of settlement, a new settlement of the freshly gained lands alone, or of the entire mehal, at the option of the malgozdar, must be made and reported as a summary settlement. On the field map of the village, or if necessary in a supplemental map, the additional land acquired from the river must be indicated in detail; that part of it, which is cultivated or capable of cultivation, being distinguished from the rest. A detailed statement of the area, and of its estimated value should accompany the report, along with the original Settlement Forms II. and III.

II. In all cases where by change in the course of the river or by the action of the stream, a similar proportion, viz. 10 per cent. of the cultivated or otherwise productive area, or 10 per cent. of the assets, calculated upon the cultivated area of the last settlement, may be lost, a fresh settlement of the mehal must be made, and the loss is to be marked with a red line in the field map, a detail being given in the report.

III. Whenever lands are thrown up, that, under Regulation XI. of 1825, do not belong to any particular mehal, they must be crected into a new estate, and settled: and the Collector must apply for permission to bring the new mehal on the Rent Roll of the district. In such cases a field map, with detail of the measurement and estimate of the value of the lands, will accompany the report.

6. After any summary settlement thus effected, no further change is to be made in the assessment until a further increment or decrement to the amount of 10 per cent. of the area or assets ascertained at the last summary settlement, take place.

7. Whenever a mehal is utterly cut away by the river, so that no portion of it remains as a land mark, the mehal is to be struck off the Rent Roll of the district.

8. The Collector is required to submit a yearly report of the investigations directed in this Circular, which should reach the Commissioner by the 1st of April, and should no cases of increment or decrement have occurred, he must certify in his report to that effect.

9. Commissioners are requested to see that these rules are carefully acted up to, and to report yearly before the end of May, the operations in the several districts under their charge.

10. When such extensive alterations have taken place in the course of a river, or the formation of alluvial deposits, as to render it expedient that a professional survey of the new outline be obtained, the Local Authorities should bring the circumstance to the notice of the Board.



## APPENDIX, No. XXIII.—Para. 215.

## COMPENSATION FOR LAND TAKEN FOR PUBLIC PURPOSES.

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*Circular Order Sudder Board of Revenue, No. IV.*

22. Copy of a resolution of Government, dated 30th of January, 1829, is subjoined, to the rules of which the Board request you will cause effect to be given in all cases of the occupation of land for military purposes, and for the adjustment of the compensation to be assigned to the owners.

23. "No lands are to be permanently occupied by the Military Authorities, until authorized by Government to do so.

24. "When any lands may be required for such purposes, the Executive Engineer, or such other officer as may be appointed to the duty, shall carefully survey the land proposed to be taken, and shall furnish a map or plan of the same, so prepared as to obviate all doubt as to boundaries, with a statement of the area noted thereon.

25. The map or plan, after having been approved by Government in the Military Department, shall be forwarded to the Collector of the district, who shall thereupon proceed without delay to ascertain in the manner prescribed by Regulation I. 1824, what private rights and interests attach to the land, and to arrange for the transfer of it under the instructions of the Commissioner of Revenue and Circuit. The Commissioner shall in such cases exercise the powers, specified in Clause 2, Section 3, of the abovementioned Regulation, and shall also, of course, issue such instructions to the Collector as he may deem proper in regard to the purchase of the land by private bargain, if that mode of acquiring it be adopted.

26. "When the necessary arrangements have been completed for the transfer of the land to Government by private bargain or the award of arbitrators, the Commissioners, after carefully seeing that all private claims have been satisfied or adjusted, and that the aggregate of the several parcels, specified in the proceedings of the Collector or Arbitrators, agrees with the area given by the survey, or that the differences are satisfactorily explained, shall be authorized to direct payment of the sums receivable by the owners, and the transfer of the lands to the

Military Authorities, reporting the result to Government in the Revenue Department, through the Sudder Board of Revenue."

28. When remission of revenue may be claimed by landholders as compensation for lands taken from them by Government for the construction or alteration of public Roads, you will be pleased to direct the accompanying Form of report to be adopted in submitting such claims for sanction.

29. In proposing compensation on account of cultivated lands taken up for Government purposes, calculation should be made at the average jumma rate per acre of the whole cultivated area of the mehal, with an additional 10 per cent., for loss of profits. If the land is uncultivated, the malgoozaree rate should be the basis of calculation. Where these rates are exceeded, the reason should always be given.

30. In these, and in all other instances, in which there may be occasion to mention the quantity of land which forms the subject of reference, care must be taken to give the amount in statute acres, and not in beegahs, of which the value varies in almost every district.

*Detailed Statement of sums due to ——— on account of Remission and Compensation for lands taken for the public road in ———.*

| 1   | 2                | 3                                 | 4                   | 5                              | 6                            | 7                                      | 8                                          | 9                                | 10                 | 11                                  | 12                    | 13                          | 14                                                                 | 15                               | 16       |
|-----|------------------|-----------------------------------|---------------------|--------------------------------|------------------------------|----------------------------------------|--------------------------------------------|----------------------------------|--------------------|-------------------------------------|-----------------------|-----------------------------|--------------------------------------------------------------------|----------------------------------|----------|
| No. | Name of village. | Quantity of lands in cultivation. | Summa for one year. | Rate of compensation per acre. | Rate of settlement per acre. | Period for which remission is claimed. | Amount of remission due to the end of ———. | Quantity of land in cultivation. | Summa of one year. | Period for which summa is demanded. | Amount due up to ———. | Balance due to individuals. | Add value of grain, trees, houses, wells, for the first year only. | Total amount due to individuals. | Remarks. |

*Extract (Paras. 5 and 6.) of a Letter from the Secretary to Government, in the N. W. P., to the Secretary, Sudder Board of Revenue, N. W. Provinces, dated Agra, the 27th January, 1845, No. 360.*

*Para. 5.* The Canal Officers shall settle all compensation regarding houses, trees, crops, wells and buildings, and shall pay the money from their own Treasury, taking receipts as vouchers, and acquittances from the owners. The Revenue Officers are always at liberty to represent any case, in which they find the compensation awarded to be inadequate, or the proceeding to have been conducted in any objectionable way.

*Para. 6.* The Collector shall settle compensation regarding land however occupied, whether by crops or gardens, whether cultivated, culturable or barren, whether khaliseh or lakhiraj. In such cases the Canal Officer as soon as he has laid down his line (dag bel) should give certificates to the Tuhseeldar and Collector stating the quantity of land he requires, and which he has marked off, and the dates on which he requires that it be vacated. This date should generally be that on which all the standing crops will be cut at the termination of the current Fuslee year. It will then rest with the Tuhseeldar immediately to ascertain and report to the Collector how and by whom the land is occupied, and on what terms remission of jumma or compensation should be given under existing rules. It will rest with the Collector to provide that the terms be definitively settled by the time, when the land is required by the Canal Officers, or as soon after as possible, and that no unnecessary demand is made on the zumeendars for the land thus taken. The Collector when reporting to the Commissioner his proposed remission for the confirmation of Government, will furnish a copy of his report to the Director of the Canal, in order that an opportunity may be afforded to that Officer, of offering any remarks on the transaction that may occur to him as affecting the charge on his works.

No. 566 of 1848.

From J. THORNTON, Esq.

*Sec. to Govt. N. W. P.*

To W. MUIR, Esq.

*Sec. to the Sudder Board of Revenue, N. W. P.**Dated Agra, 15th Feb. 1848.*

SIR,

It has been brought to the notice of the Lieutenant Governor that the arrangements made in Para. 6. of my letter to your predecessor, dated January 27th, 1845, have not been carried out in all cases, with that promptitude which is necessary for the avoidance of hardship and injustice to the proprietors, whose land may be occupied by the Canal.

*2nd.* It is evident that, unless the suspension of the Government demand on the land that may be occupied is made to have effect, from the time that the land is so occupied, the proprietors are unjustly harassed by a demand, which must ultimately be remitted. In order to insure promptitude in this respect, the following instructions should be observed.

*3rd.* The suspension, consequent on the occupation of the land, will have effect for the kists due on the crop, the growth of which may be prohibited in consequence of the intended occupation of the land. With good management on the part of the Canal Officers it should never be necessary to remove a growing crop, but if such necessity should arise, they must themselves give a compensation, which shall cover the price of the standing crop, and consequently satisfy the Government demand on that crop. No claim, however, will be admitted for crops grown notwithstanding warning given by the Canal Officers.

*4th.* When the Canal Officers determine on the occupation of land, they will measure its extent, and mark off on the ground the limits of the land they require. So far as may be in their power, they will mention the villages, within which the land lies, and the names of the proprietors. They will immediately forward to the Tuhsceldar a memorandum in the Vernacular, stating these particulars, and will at the same time transmit to the Collector a copy of the memorandum. They will also warn the proprietors of their intentions, and on giving this warning will be at liberty to enter on occupation of the land.

5th. The Tuhseeldar will immediately serve written notices on the proprietors, taking their receipts for such notices. He will also ascertain from the proprietors or the village putwarrees, the proximate amount of the remission, which will have to be granted under existing rules, and, if he be able, will take from the proprietors a *razeenamah*, intimating their acquiescence in the proposed terms. He will forward to the Collector his report, to this effect, within one week from the receipt of the Canal Officer's memorandum, and will abstain till further orders from making any demand for the amount thus recommended for remission.

6th. The Collector on the receipt of the Tuhseeldar's report will immediately examine the account, and check it by such information as his Office furnishes. He will then issue his orders to the Tuhseeldar, correcting or confirming the adjustment, but always directing the suspension till further orders of such amount of the Government demand as he may consider just. He will at the same time report the transaction in the usual manner through the Commissioner to the Sudder Board of Revenue for confirmation. This report should be made within one month from the date on which the Tuhseeldar's communication was received.

7th. The claims should be taken up as quickly as the ground is appropriated. If the appropriation of the ground be continually going on, the Canal Officer should, at the close of each week, send to the Collector and Tuhseeldar his memorandum of the land, which he has determined on appropriating within the preceding week. He should never occupy the land till he has sent in the memorandum, and given warning to the proprietors, nor should he delay the transmission from uncertainty as to the quantity of land which he may eventually require. He should take whatever he immediately requires, and can subsequently take more, if he then require it. The memorandum should never be delayed on account of the smallness of the quantity of the land to which it relates. If land, which has once been taken, be no longer required, it can be immediately relinquished to the proprietors, and the relinquishment notified to the Collector and Tuhseeldar, in order that it may be brought again on the rent roll.

8th. The Lieutenant Governor trusts that all Officers, both in the Land Revenue and Canal Departments, will co-operate in punctually carrying out these instructions. The Director of the Canal will positively prohibit the Executive Officers from occupying land till they

have measured it and marked it off, and till they have sent in the memorandum to the Collector and Tuhseeldar, and warned the proprietors; and the Commissioner will provide that no delay take place on the part of the Collector and Tuhseeldar in acting with the required promptitude on the information that may be afforded them. The Commissioner and Director should freely communicate and bring to each other's notice any instance of neglect of these instructions, which they may discover on the part of the Officers of either Department. The most effectual means of preventing omissions of this duty will consist in the opening of check Registers by Executive Officers, Tuhseeldars and Collectors, in which the date of each step of every transaction of this nature should be shown in a tabular form. The register may easily be kept in the Vernacular language, but as the operation will quickly come to a termination, it does not seem necessary to prescribe any particular form.

. 9th. Collectors of Land Revenue will need to bear in mind, that the occupation of land for Government purposes in this manner tends in most coparcenary villages to disturb the existing relations amongst the several sharers and to give rise to disputes, which may be detrimental to the prosperity of the whole proprietary body. Whenever the land is divided and separately possessed by the several coparceners, the party whose land is taken will be entitled either to the possession of other land in the village or to the benefit of the entire remission on his own holding. It will be requisite therefore in such cases not only to remit a certain amount of the Government demand, but also to declare in what way the particular individual or puttee is to be compensated for the land which has been occupied. Whenever the rights in a village are according to ancestral shares, it may possibly happen, that the occupation of any considerable portion of the cultivated lands of a village will involve the partition and reallocation of the whole lands. The Collector should be required to state in his report that he has adverted to this particular feature of each case and has made provision for it.

*Rules for the Adjustment of claims to Compensation on account of  
Lands appropriated for Railway Purposes.*

The orders of Government have assigned the principal duty, connected with the appropriation for the Railway to a Tehseeldar. It is desirable that this officer should be the Tehseeldar of the circle through which the line will pass, as it may be supposed he will have more local knowledge and influence than an officer only temporarily employed. During his absence from tehsel duties, these may be assigned to an officer in the same capacity acting for him, who should be desired to render him every assistance.

2. The Tehseeldar on deputation will have the mirdahas and such other of the tehsel establishment as can be spared, in attendance, and the Canoongoo of the pergunnah should also accompany him. It may, in some cases, be necessary to employ Ameens for measurements, and in such cases the usual charge of 1 rupee per hundred beegahs may be allowed, with 8 annas per hundred beegahs for completion of papers.

3. The Tehseeldar's first duty is to accompany the Engineer through his jurisdiction, giving timely notice to the Tehseeldar of the circle in advance, that he may be in readiness to attend the Engineer when he arrives.

4. The Engineer employed in settling out the central line and the exterior lines on either side has authority to remove obstacles, crops, huts, trees, &c. settling and paying compensation to the owners. But in this preparatory operation, it may, in a few exceptional cases, be necessary to defer the adjustment, and in all such cases the Tehseeldar will be careful to take a note, and frame an estimate of the loss sustained by parties, with particulars regarding ownership, to be adjusted hereafter.

5. He will be careful to see that no opposition or resistance is allowed in laying down the lines. The Railway is not a carriage road, which in some special cases may be allowed to deviate from the direct line, on account of the value of property or the claims of individuals. No class-interests can be allowed to interfere with a national undertaking. Any attempt at resistance by force, intimidation or the like, should at once be suppressed by the Tehseeldar, who



will now have always the powers of Chief Police Officers, or, if necessary, be reported to the Magistrate.

6. The Engineer will be followed by the Surveyor, who will make a professional survey of the space indicated by the Engineer, and the Tehseeldar must at the same time prepare his record separately. He will have the settlement Khasreh, Shujrah and other records of each Mouzah to refer to, and will carefully test the accuracy of the entries.

7. This record will be compiled on the spot, and will consist of three registers, Mouzawar and Mehalwar, in the forms annexed, 1, 2, 3. Register No. 1, is for Malgoozaree land; No. 2, for Mauf or Lakiraj lands recognized by Government; No. 3, for Abadee, trees, gardens, houses, wells, &c. not included in Nos. 1 and 2.

8. In register No. 1, it will be observed that there are two sets of numbers, one is the Tehseeldar's own number in a regular series, the other the number in the settlement Khasreh and field Map. Every field or plot of ground, whether cultivated, fallow, waste, or barren, must have a separate Tehseeldar's number, and, as far as the settlement-record admits, the settlement number should be inserted, or the number in the village papers; but, in many cases no numbers were affixed at the time of settlement to waste plots, many of which have since been cultivated. The greatest care must be taken in filling up the several columns accurately, for each number, according to the directions inserted, and care should be taken to draw upon the field map of the settlement-record lines showing the limits of the land to be taken up. This register is for Malgoozaree estates.

9. Register No. 2, is in the same form, but is intended for Mauf tenures recognized by Government, as the principle on which compensation will be awarded differs from that to be observed in Malgoozaree estates.

10. Register No. 3, is for houses, wells, tanks, buildings, orchards, trees, which will have to be appropriated or removed, and for which compensation will have to be paid.

11. A fourth register is of Certificates, which it will be the duty of the Tehseeldar to award to parties entitled to compensation, and which will, after due approval, be vouchers for payment to the recipients at the treasury, at the tehseeldaree, or at the Sudder Station, as the Collector may determine. The Tehseeldar's numbers in this register will correspond with those in Nos. 1, 2 and 3.

12. For determining compensation for land or other property appropriated for public purposes, the law gives sanction to either of two modes, adjustment by private negotiation, or by award of arbitrators formally convened. With a little tact and management, almost every question can be disposed of by the former method.

13. The Tehseeldar should call the parties together, and settle the matter on the spot. He should take the aid of two or three respectable residents not of the estate itself, but the neighbourhood, to assist as advisers and appraisers, and as each adjustment is made, should take a "razeenamah" from the parties entitled to compensation, furnishing in lieu a Certificate *mutatis mutandis*, in the same terms. The assurance of ready money payment, and an open fair negotiation, will enforce despatch.

14. The proceedings of each day in effecting these adjustments should be incorporated in a "roobakaree" for record, and for reference in case any claim or question may arise, which must be submitted to formal arbitration.

15. Where resort to this measure is unavoidable, the Tehseeldar will forward a report to the Collector, with the names of arbitrators, who should be selected on the part of Government, and on receipt of orders will issue instructions to one or two on the part of Government, and the same number on the part of the claimants, to elect an umpire, and proceed to settle the dispute. If the arbitrators cannot agree about the nomination of an umpire, the Tehseeldar should select one.

16. When arbitrators are convened, all assistance should be given them to effect a speedy decision, in adducing evidence, furnishing information, enabling measurements to be made, if necessary, in compelling attendance of parties, and witnesses, and drawing up the award.

17. Care must be taken against any systematic employment of the same parties as aid in private negotiations, or as arbitrators in formal arbitration, otherwise individuals will consider the office as one that should yield emoluments, and intrigues and other mischief will ensue.

18. In malgoozaree estates the first step after the appropriation and registration of the land is to determine the amount of juma which should be suspended. The rates on cultivation and malgoozaree area being known, there will be no difficulty in settling this amount,

avoiding fractions of Rupees; and notice of this should be immediately reported to the Collector, that he may instruct the officer in charge of the Tehseeldar to suspend the demand at once.

19. The next step is to adjust with the proprietors for the loss of profits, and the usual tender of 10 per cent. additional should be made, and if accepted, an additional suspension should accordingly be made of juma for ultimate remission. If this rate be exceeded in any case, satisfactory reasons should be given, but as a general rule, it will be better to adhere to that rate as far as regards reduction of juma, and to compound, where the parties assent to such arrangement, for any just and proper excess, by a ready-money payment. By clause 3, Section 6, Regulation I. 1824, the Government has reserved to itself the power of determining what proportion of compensation due to the malgoozar has to be made good in the shape of remission, and under existing rules, this is not to exceed the juma calculated at settlement rates on the land appropriated, and ten per cent. in addition. But it will often happen that larger profits will be extinguished by the appropriation, and though it is not advisable to lower the district rent roll by further reduction of juma, it will be just to compound to the proprietors for the loss which the remission authorized will not cover, by a suitable ready-money payment, which will be less, or more, according to the extent of the land and profits derived from it. The rule adverted to does not affect the primary rule of estimating and paying the fair value.

20. The proprietor's is not, however, in all cases, the sole interest in the land; it may be held by tenants with varying rights of occupancy, or by persons privileged to be exempt from rent by village custom, or the land may be part of the provision assigned for the rural police, and it is only just that compensation should be afforded for the interests which will be sacrificed. The Tehseeldar aided, as above shown, by competent appraisers, should fix the fair compensation payable to all parties entitled. After adjusting with proprietors, he will find no difficulty in settling with tenants and others in an inferior position.

21. With regard to the tenures of non-proprietary cultivators, compensation will of course be necessary in all cases for crops which must necessarily be destroyed, but in estimating the compensation for loss of tenure, distinction must be made in cases where the tenant has a permanent right of occupancy, and where this right is only

temporary, the contract being for a precise term of years, or renewed from year to year. Care must also be taken not to confound with such tenures, the cases of mere shikimée retainers of cultivating proprietors, who are not registered tenants, who use their master's cattle and implements of husbandry, and repay him partly in servitude and partly in payment in money or in kind, for the use of a part of his land. The latter have no right of occupancy, and have no claim for remuneration beyond the value of their share in the crop, or for their labour in preparing the land for future sowing. Observe also that the mouroosee cultivator, who pays a fixed rent at a favourable rate, should be distinguished from those who pay the usual average rent of the neighbourhood; both have a permanent right of occupancy, but the first is often more valuable than the other, as the holder may not be able, without a paid consideration, to obtain the same right elsewhere, whereas the other will rarely have difficulty in turning his labour to good profit as before on other lands.

22. But where private negotiations fail, and the proprietors insist on formal arbitration, all parties who have different interests in the same land must apply to those arbitrators to specify in the award the value of each interest. In the event of dispute, not on the amount or value of the interest, but as to the particular persons entitled to share in the amount awarded on account of each separate interest or property, the disputants will be referred to the Civil Court.

23. Whether the mode of private negotiation or formal arbitration be resorted to, if there be doubts as to possession, or disputes between parties as to the right to share in the amount of compensation awarded for any separate interest or property, the compensation determined will have to remain in deposit until one or other of the claimants obtains an order of the Civil Court. It will, however, happen in co-parcenary estates that the appropriation of the land will disturb existing relations amongst the several sharers, and render it necessary to determine, agreeably to paragraph 9, Government Order, Nos. 5 to 6, dated 15th February, 1848, whether re-partition and re-allotment of the whole estate should be effected. In such cases also, the compensation determined should remain in deposit till such matters are settled by the Collector. Other adjustments should not be deferred pending these questions, which the Collector should himself dispose of.

24. In estates or parcels held *lakhiraj*, it is necessary to bear in mind certain distinctions. In some the exemption from demands of Government is for life only, in others it is perpetual. In many cases the *muafedar* is only an assignee of *juma*, other parties having the proprietary right and possession duly recognized at the time of settlement. In some few cases the tenure, though not *muaf*, is *mokurruree*, or quit rent, the Government having authorized a partial exemption of the demand which, but for these privileges, it would otherwise derive from the land.

25. The mode of adjusting compensation with proprietors, other than these privileged *muafedars* or *mokurrureedars* and with tenants, is the same as in *malgoozaree* estates. The former will be entitled to proportionate remission and ten per cent. or other fair compensation for profits, as if they had been *malgoozars* under the Government; the latter to compensation for the loss of crop and tenure.

26. The Government prefer adjustment of compensation with *muafedars* by a ready-money payment, instead of an allowance. It will be necessary therefore to estimate fairly the consideration that should be paid for the loss of *juma* caused by the appropriation. The mere assignee of *juma* will be entitled to this valuation, and no more, which will be less for a life-tenure of course, than for a permanent alienation. The *muafedar*, who is also a proprietor in his own right, will be entitled to the value of his privilege and his proprietary right also. The *mokurrureedar* will similarly be entitled to the value of the difference between the *malgoozaree juma*, fairly calculated, and the *mokurruree juma* paid on the land appropriated, and for his proprietary right also, if that is vested in him. In settling the compensation with *ex-muafedars*, owners of parcels or estates, which have been resumed and settled with them at half asset rates, the tenure should be considered a profitable estate, open to revision of *juma* at the next settlement, and compensation be calculated accordingly.

27. Compensation for houses, trees, &c., should be adjusted if possible by private negotiation or formal arbitration. With regard to all buildings that must necessarily be removed, the owner should have a set time allowed for the removal of the materials, and when this is part of the bargain, the valuation should be proportionately less. For *nuzzool* property no compensation will be awarded, though the value should be determined and registered, but compensation will be given

for any private property, such as gardens or houses which may have been made or built at the bonâ fide cost of individuals upon nuzzool land. Where bazars and gunjes have been established with shops, compensation must be awarded to the owners, and to the proprietors of the estate, for the loss of purjote or ground-rent of inhabited sites, which has been customarily demanded and paid, but not otherwise. Compensation also to actual owners of trees and orchards will have to be made, according to the appraised value, but in the case of spontaneous products, or what are called lawaris baghs, which have become the manorial perquisites of the proprietors of the estate by demise without heirs, or desertion of the resident who, or whose ancestors, may have planted them, the value of the bunkur or phulkur should be estimated and paid to the whole proprietary body, unless by partition or private arrangement the local privilege is vested in particular individuals. The same rule should be observed with julkur if any jheel should be absorbed by the line of railway.

28. With regard to temples and places of worship, which must unavoidably be removed, special report should be made, and instructions solicited.

29. Prompt, fair, and judicious adjustment of claims must be succeeded by equally prompt despatch of report and recommendation. As soon as any Mouza or Mohal is disposed of, the Tuhseeldar should submit a complete statement to the Collector, and as soon as all relating to the Tuhseeldar's circle are disposed of, the Collector should report to the Commissioner in the prescribed form. Payments should not be delayed; and it will be required of the Collectors, in submitting their reports, to certify that all claims have been adjusted, or paid; or in cases of dispute, that sums awarded have been placed in deposit.

30. The Tuhseeldar's certificate to the payee, received back at the time of payment, and the razeenamah, should be retained as vouchers with the rest of the files.

31. It may be necessary hereafter to appropriate in particular localities additional space, and the same procedure will be adopted, a separate record being compiled and kept for additional lands required.

32. It is possible, though not probable, that some portion of the appropriation may be hereafter relinquished. Re-adjustment of juma will in such cases be necessary, and should be reported as summary settlements. Where such lands are part of musf or mookurruree estates the musfeedar or mookurrureedar who has taken the compensation

awarded. will have the reversion, paying back to Government the fair proportion of the amount within a fixed term.

33. Commissioners should require monthly narratives of progress from the Collectors, when these operations have commenced in their respective districts, until they have been, so far as the Revenue officers are concerned, concluded.

*Register No. I. for Mulgoozarce lands.*

| 1          | 2      | 3       | 4                    | 5                  | 6     | 7              | By whom held and cultivated.    |                                      |                       |                                      |                           |                                | 15           | Remarks. |
|------------|--------|---------|----------------------|--------------------|-------|----------------|---------------------------------|--------------------------------------|-----------------------|--------------------------------------|---------------------------|--------------------------------|--------------|----------|
|            |        |         |                      |                    |       |                | 8                               | 9                                    | 10                    | 11                                   | 12                        | 13                             |              |          |
| Pergunnah. | Mahal. | Mouzah. | Tahseeldar's number. | Settlement number. | Area. | Present state. | Name of cultivating proprietor. | Rent estimated at as-sameewar rates. | Name of chuckleydars. | Rent estimated at as-sameewar rates. | Name of Mouroosee Tenant. | Name of Ghyr mouroosee Tenant. | Actual rent. |          |

**NOTE.** In No. 6, enter the standard beegah recognized at settlement.

In No. 7, enter cultivated, fallow, recent waste, old waste or barren as the case may be. If cultivated, state the crop.

In No. 8, enter the name of the proprietor who holds the land seer,

In No. 10, enter the name of the holder who, by village custom, is exempt; such as the village priest or artisan, or village goreyt.

In No. 14, if payment is made in kind (butaice or baulee) enter the amount computed at money rates.

It will be convenient to enter in the register, first, all cultivated land and fallow; next, all recent waste; next, culturable waste; and lastly, barren land.

*Register No. II. for Muaf Estate recognized by Govt.*

|            |       |        |                     |                    |               |                | By whom held and cultivated tenure. |                                      |                       |                                      |                           |              |                                         |                         |          |    |
|------------|-------|--------|---------------------|--------------------|---------------|----------------|-------------------------------------|--------------------------------------|-----------------------|--------------------------------------|---------------------------|--------------|-----------------------------------------|-------------------------|----------|----|
| 1          | 2     | 3      | 4                   | 5                  | 6             | 7              | 8                                   | 9                                    | 10                    | 11                                   | 12                        | 13           | 14                                      | 15                      | 16       | 17 |
| Pergunnah. | Mehal | Mouza. | Tehseedar's number. | Settlement number. | Area B. B. B. | Present state. | Name of cultivating proprietor.     | Rent estimated at assamee-war rates. | Name of Minhaee-dars. | Rent estimated at assamee-war rates. | Name of Mouroosee tenant. | Actual rent. | Name of the muafeedar or mokurrureedar. | Name of the proprietor. | Remarks. |    |

See Note on Register No. 1 for columns Nos. 1 to 14.

Nos. 15 and 16, if the muafeedar or mokurrureedar is also proprietor in his own rights, the names in both columns will be the same. If the proprietary right belongs to others, the name of the muafeedar or mokurrureedar will be inserted in No. 15.

The same order should be maintained as in Register No. 1, on setting down cultivation and fallow, recent waste, culturable waste and barren land.



*Register No. III. for Houses, Orchard, Trees, &c.*

| Pergunnah. | Mehal. | Mouza. | Tehseeldar's Number. | Description of property. | Name of owner | Name of occupant. | Amount of compensation. | Annual Sewage collections to proprietors of the estate. | Value of the Sewage collection. | Remarks. |
|------------|--------|--------|----------------------|--------------------------|---------------|-------------------|-------------------------|---------------------------------------------------------|---------------------------------|----------|
| 1          | 2      | 3      | 4                    | 5                        | 6             | 7                 | 8                       | 9                                                       | 10                              | 11       |
|            |        |        |                      |                          |               |                   |                         |                                                         |                                 |          |

In No. 5, if buildings, state whether kuteha or pucka; if trees, the number, and whether spontaneous, or planted, and yielding fruit or otherwise; if jheel or talao, produce derived.

In No. 9, enter Sewage collections, from the village papers, but not unauthorized or assumed receipts.

*Register No. IV. of Certificate to parties entitled to compensation.*

| Pergunnah. | Mehal. | Mouza. | Register and Number. |                      | Compensation to whom payable. | Amount of Compensation. | Remarks. |
|------------|--------|--------|----------------------|----------------------|-------------------------------|-------------------------|----------|
| 1          | 2      | 3      | Register.            | Tehseeldar's Number. | 6                             | 7                       | 8        |
|            |        |        |                      |                      |                               |                         |          |

No. 3558 A.

REVENUE DEPARTMENT.

*The 21st of November, 1855.*

The following rules are prescribed for the guidance of Revenue and Canal Officers, in cases in which loss of arca or property is complained of by owners or cultivators of land, as having been occasioned by inundation, or other cause, arising wholly, or in part from the operations of the Canal Department.

Wherever, under such circumstances, the claim may not be adjusted by the Canal Department itself, and the subject is brought to notice by applications in the Revenue Department, the Collector and Local Canal Officer will jointly consider what the actual amount of loss has been, and how far directly attributable to the canal works, and what extent of compensation is fairly claimable, on account of such loss, from the canal administration.

In the event of difference of opinion on these points between the two Officers, the subject will, in the first instance, be referred by the Canal Officer, with a full explanatory report, to the Superintendent of Canal North-western Provinces, and if the Collector (acting under the usual control in the Revenue Department) should not be satisfied with the decision of the Superintendent, the question will, on the application of the Collector, be submitted by the Superintendent for the orders of Government.

The procedure above proscribed will not delay the measures of the Collector in regard to the distinct questions of how far the amount of injury sustained by land or crops, howsoever caused, has been such as to call for a remission or reduction of the revenue. The latter point will be considered and reported by the Collector in the usual course, according to the rules of the Revenue Department.

*Note.*

Subsequent to the issue of the above Notification, the Board made a reference on the subject, in consequence of an apprehension entertained by the Commissioner of Delhie, that it would be difficult to reduce to practice the rule which provides for the joint consideration of the Collectors and Canal Officers of the amount and cause of loss sustained. In making this reference, the Board remarked that the point of prompt admission of claim and immediate local enquiry

was one of importance. They saw no objection to the admission of such claims by the Collector, as proposed by Mr. Egerton, the Collector of Delhie, but they were of opinion that the Collector should immediately furnish an abstract in English of each to the Canal Officer if present or near at hand, and simultaneously instruct the local Officers to assist him in the requisite investigation. In the event of the Canal Officer being absent at a distance, such intimation, the Board thought, should at once be sent to him, and in the mean time the Local Officers be instructed to make the requisite inquiries at once in anticipation of his return.

In reply, it was intimated to the Board that there could be no objection to the course proposed by them. The intention was to supply information promptly to the Canal Officer, and so give him facilities for carrying out the object of the Notification. But the Collector, it was added, in sending the information, should leave the settlement of the claim, in the first instance, to the consideration of the Canal Officer.

APPENDIX, NO. XXIV.—Para. 235.

*Memorandum.*

1st. It is very desirable to collect together all the statistical information which has been acquired during the late settlement, to throw it into a convenient form, and publish it for general information. The object of the undertaking is strictly practical. It should form an official history of each district and contain all that will enable the public officers of Government to understand the peculiarities of the district and conduct its administration.

2nd. There should be a separate volume for each district as at present constituted.

3rd. Each volume should consist of three parts—the Narrative, the Tabular and the Geographical.

4th. The Narrative portion should comprise in the first place a general account of the whole district, its position, features, capabilities, history before our acquisition of the country and since, as far as can be known, when it assumed its present limits, what changes have occurred in the Judicial, Magisterial, or Revenue jurisdictions. Lists of Judges, Collectors, and Magistrates with dates of assuming charge. Dates of introduction of special measures; e. g. Special Commission under Regulation I. 1821. Malice Deputy Collectors, Commission under III. 1828. Dates on which changes of system took effect, such as cessation of powers of Provincial Courts, conferment of Criminal Powers on Session Judges, &c.

5th. Local divisions should be stated; pergunnahs, tnhseels, thanahs, moonsiffces. These may conveniently be tabulated in the body of the narrative and should show the pergunnahs, &c., geographically arranged from N. W. to S. E. and the area, jumma, population of each.

6th. From generals the account should proceed to details, pergunnah by pergunnah, arranged in the order in which they stand in the table.

7th. The fiscal history of each pergunnah should be given—former assessments as contrasted with the present. A correct jumma vassil bakce from the commencement of our rule to the present time would be most curious, if it could be given. This should be according to the Fulseo year up to 1840-41, and after that the Commercial year. There should also be a note of all sums remitted as irrecoverable from first to last, with mention of the year for which and on which remitted.

8*th*. The tenures should be described and classed as accurately as may be, and all peculiarities of the agricultural population shown, their tribe, or caste, early history, present state, rank, and character.

9*th*. The chief towns should be mentioned, their size, products, rise, former state, present state, probable prospects.

10*th*. Any remarkable suits or proceedings should be noticed, the dissolution of old farms or talooquas, the fall of old influential families or the rise of new ones, effects of the Special Commission, general effect of Revenue and Judicial system whenever observable, as transferring property from one class of men to another.

11*th*. The fullest particulars should be given regarding the last settlement; when commenced, by whom conducted, when completed, and on what principle, how it has subsequently worked. Settlement reports should be printed entire in an Appendix.

12*th*. Statistical information should be given regarding education, the number of schools and scholars, the subjects taught and emoluments of teachers.

13*th*. Means of improvement, rivers capable of being turned to account for purposes of irrigation or navigation, markets which might be opened by new roads; tanks, reservoirs, bunds which might be formed; drainage where required.

14*th*. All the authorities on which the statements are based should be carefully given; whether books, official records or personal observation.

15*th*. The tabular portion of the work should contain the names of all the mouzabs in each pergunnah, mufco as well as khalisch, nothing being omitted, so that the total of the detail should give the particulars of the whole pergunnah. The arrangement should be according to the Persian alphabet, the words being turned into English according to the plan of the Record Committee.\* The principle of the detailed table is to give all the details, but no totals, as deduced from the details. The entries should mostly be taken from the General Statement of the Settlement. Great care will be necessary in the compilation of these tables: unless accurate they will be valueless. The arrangement should be strictly according to the Vernacular alphabet, looking to the second letters when the first are the same, to the third when the first and second are the same, and so on. Natives seldom understand this.

\* See Directions for Settlement Officers, Appendix No. 1.



*Register of Mouzahs in Pergunnah.*

[illegible]

Specimen Register of Mouzaks in Pergunnah \_\_\_\_\_ District \_\_\_\_\_.

| No. in Pergunnah. | Name of Village in Oordoo. | Name of Village in English. | Jumm. | Total Area. | Rent-free. | ASSESSED AREA. |      |             |         | POPULATION IN 1843.                          |              |                  | REMARKS. |
|-------------------|----------------------------|-----------------------------|-------|-------------|------------|----------------|------|-------------|---------|----------------------------------------------|--------------|------------------|----------|
|                   |                            |                             |       |             |            | Cultivated.    |      | Cultivable. | Hindoo. | Malome-<br>dan and<br>others not<br>Hindoos. | Cultivators. | Non-Cultivators. |          |
|                   |                            |                             |       |             |            |                |      |             |         |                                              |              |                  |          |
|                   |                            |                             |       |             |            |                |      |             |         |                                              |              |                  |          |
| 1                 | ..                         | Ukburpoor,                  | 600   | 700         | 20         | 145            | 356  | 50          | 200     | 50                                           | 44           | 39               |          |
| 2                 | ..                         | Oosree, ..                  | 600   | 900         | 60         | 200            | 384  | 90          | 178     | 16                                           | 102          | 24               |          |
| 3                 | ..                         | Oomree, ..                  | 1400  | 2000        | 78         | 356            | 1245 | 150         | 623     | 98                                           | 213          | 17               | 1-3      |
| 4                 | ..                         | Doulutgunj,                 | 400   | 500         | 26         | 148            | 235  | 120         | 23      | 9                                            | 206          | 34               |          |
| 5                 | ..                         | Doomree, ..                 | 800   | 700         | 32         | 283            | 301  | 62          | 192     | 41                                           | 67           | 20               | 4        |
| 6                 | ..                         | Rowain, ..                  | 496   | 642         | 45         | 157            | 212  | 19          | 286     | 19                                           | 0            | 7                |          |
| 7                 | ..                         | Raince, ..                  | 500   | 597         | 15         | 98             | 321  | 14          | 175     | 48                                           | 56           | 2                |          |
| 8                 | ..                         | Suckrowda,                  | 2945  | 3400        | 79         | 1450           | 1562 | 148         | 1462    | 59                                           | 85           | 0                |          |
| 9                 | ..                         | Sainpoor, ..                | 3481  | 3266        | 35         | 860            | 1218 | 245         | 1840    | 15                                           | 0            | 0                |          |
| 10                | ..                         | Soojautpoor,                | 500   | 781         | 98         | 99             | 402  | 121         | 200     | 167                                          | 54           | 417              |          |
| 11                | ..                         | Gurwarah, ..                | 300   | 456         | 54         | 102            | 231  | 27          | 119     | 30                                           | 74           | 0                |          |
| 12                | ..                         | Gowree, ..                  | 300   | 297         | 8          | 105            | 45   | 38          | 78      | 40                                           | 120          | 26               | 2        |



*List of changes affecting the Pergunnah Register.*

1. OOMREE.—At the time of Settlement 5 biswals of this village was settled with Ghous Ali, and 15 biswals, with Bholun Singh, and Mewah Ram.—*see Settlement Roubucarree, dated 14th March, 1841.*
  2. GOWREE.—At the time of Settlement a portion of this village bearing a jumma of Rs. 190 was settled with Ghous Ali, and the remainder bearing a jumma of Rs. 107 with Ilingun Khan.—*see Roubucarree, dated April 7th, 1841.*
  3. OOMREE.—The jumma of this mouzah was reduced Rs. 50 on account of diluvion as by *Roubucarree of July 19th, 1841.*
  4. DOOMREE.—Was divided 8 annas to Ghous Ali and 8 annas to Teoka Ram.—*see Roubucarree of September 26th, 1841.*
- N. D.—The entries in this Register correspond with those in the Malgoozarree Register. The occurrences noted above are the only ones which affect the entries in the Register, and therefore are the only ones which need be mentioned here.

APPENDIX, No. XXV.—Para. 257.

*Orders investing Collectors with powers under Reg. VII. 1822.*

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NOTIFICATION BY THE LIEUTENANT GOVERNOR.

No. 4550 of 1848.

*Revenue Department, the 12th September, 1848.*

1st. The Hon'ble the Lieutenant Governor is pleased to invest all Collectors and Deputy Collectors in the ceded and conquered Provinces, and in the Delhie Division, with special powers under Section 20, Regulation VII. 1822, and in the province of Benares, with the same powers under Section 3, Regulation IX. 1825.

2nd. At the same time, the attention of all Officers in the Revenue Department is desired to the following remarks on the nature of the powers thus entrusted to them, and the mode in which they are to be exercised.

3rd. The object of the measure is to enable the Collectors to complete the record of rights in land, which should have been made at the time of settlement, and to correct the existing record whenever it is found to be at variance with fact.

4th. The power is to be restricted to the declaration of rights in possession. The extent and nature of these rights may be defined, but the claim of a person who has been out of possession for a year cannot be heard, nor can a right, which has been clearly enjoyed by one of two parties in possession, be transferred to another. Rights in common property may be declared and defined, and partition ordered. The terms of Section 14, Regulation VII. 1822, sufficiently define the limits of the powers which are to be exercised. The provisions of Section 16 are not put in force.

5th. The Revenue Officer is not bound to take up every complaint that is made to him, nor is he restricted in his investigation to the consideration of the precise point which is stated by the petitioner. He is competent to refuse an investigation, where he does not consider it necessary, and he is competent of his own proper motion to enter upon an investigation or to extend, in such manner as he may think fit, an investigation that has been commenced on the petition of a party: therein consists the main distinction between the jurisdiction of the Dewanny Courts, and of the Revenue Authorities. The former

cannot refuse to consider any question that is placed before them by a person who considers himself aggrieved, and must confine their enquiry to that question. The Revenue Authorities can decline an enquiry which they think unnecessary, and they can originate an enquiry which they think necessary.

6th. An appeal will always lie to the Commissioner on both points, viz., on the refusal to enquire when enquiry is desired, and on the determination to enquire, when enquiry is not desired. The Commissioner can revise the proceedings of a Collector or Deputy Collector, without an appeal being preferred to him, and he can summarily reject an appeal, if he considers his interference unnecessary.

7th. In order to ensure regularity of procedure, every Collector should open a file of cases under Section 14, Regulation VII. 1822.

8th. Cases investigated under the regulation will regard whole mouzahs, or parts of mouzahs; or the entire property, or one or more particular rights of an individual. They must be numbered and entered on the file, according to the date of institution. Cases may be brought on the file either by the petition of a person considering himself aggrieved, or by special order of the Officer. When a petition for enquiry is rejected from any cause whatever, the case must still be entered on the file. It may be considered sufficient reason for rejection of the petition that the Collector has not leisure, as it is evidently impossible that he should at once enter upon the investigation of all such questions. The petitioner always has his remedy in the Civil Court. It will, however, rest with the Commissioner to determine on appeal, whether the case is of so much importance as to require that it be immediately decided to the preference of other work. The Commissioner or the Sudder Board of Revenue is also competent to interdict the hearing of such cases in any particular district, or before any particular Collector or Deputy Collector, when they consider it expedient to do so.

9th. When a Collector by his own order places a case on the file, he must record a proceeding setting forth the grounds of his determination to make the enquiry. The Commissioner on the appeal of any dissatisfied party can decide, whether the grounds assigned are sufficient, or whether the proposed course of procedure is otherwise expedient. The Commissioner should be careful that the Collector's file be not overloaded, so as unnecessarily to cause the agitation of many questions, which cannot be brought to an immediate issue.

## APPENDIX, No. XXVI.—Para. 280.

*Report of Summary Suits in Zillah ——— for the month of ——— 18—.*

[illegible]



No. 1678 A.

NOTIFICATION.

*The 17th September, 1856.*

The Hon'ble the Lieutenant-Governor is pleased, under the discretion vested in the Government by Section 20, Regulation VII. 1822, to invest collectors and officers exercising the powers of a Collector in the ceded and conquered Provinces, with authority under that section, and under section 14 of the same Regulation and also under Section 3, Regulation IX. 1825, to invest the like officers in the Province of Benares,—with authority to receive, and determine summarily, subject to the limitation declared by clause 3, Section 20, Regulation VII. 1822, Suits relating to disputed occupancy of possession between Zemindars and cultivators holding under them, under the following conditions and restrictions.

2. When a Zemindar sues in the Revenue Court to eject a cultivator, the right of the Zemindar shall be enforced, so long as the cultivator has not himself, or by descent, held possession for 12 years, without written terminable lease, of the field or fields of which it is proposed to dispossess him, or is not otherwise, from a well established usage of the district, or custom of the village, held to have a fixed and hereditary title to the occupancy of such fields, or of other fields of equal value in their place, or is not a tenant under an expired lease, the conditions of which have been duly fulfilled.

3. Where a cultivator sues against dispossession, within a year from the cause of action, he shall be restored; saving where the dispossession is shown to have taken place in due course of law; or before the cultivator had been more than one year in possession; or at the close of a written terminable lease, or where the occupancy has been of less than 12 years without lease. Provided that, in the last mentioned case, the ejectment of a cultivator shall not be allowed, excepting at the close of the agricultural year, as defined in the next rule.

4. At whatever period during the year a suit under Rule 2, may be adjudicated, no tenant shall be ejected, in execution of the decree passed in such suit, from land occupied by him for the purposes of cultivation, excepting at the close of the agricultural year; that is, after the reaping of the Rabi crop on such land, and before the 1st of July following.

## CIRCULAR ORDER SUDDER BOARD No. 17, DATED 26th Sept. 1856.

The Sudder Board of Revenue, North Western Provinces are pleased to call the attention of revenue officers in these provinces to the notification issued by the Honorable the Lieutenant-Governor, No. 1678 A, dated 17th September, investing all Collectors and officers exercising the powers of a Collector with authority, under Sections 14 and 20, Regulation VII, 1822, to decide under the restrictions therein defined, Summary suits relating to dispossession.

*Present.*  
W. Munn, Esq.  
*Offy Member.*

2. It will be observed that the rules embodied in the above notification supersede the principle laid down in paragraph 18, Section 2, of the Board's second printed Circular, dated 3rd January, 1840, and also paragraph 129 of "Directions to Settlement Officers," and paragraph 278 of "Directions to Collectors."

3. It is there held, that a ryot, however temporary his right of occupancy may be, cannot legally be ousted by the zemindar, otherwise than by a regular suit; and, if ousted in any other manner, that the Collector "is bound to maintain his possession."

4. Power has now been conferred upon the Revenue Authorities to entertain the suit of a landlord claiming his right of dispossession; and, in certain circumstances, the landlord's right to eject a tenant, of his own motion has also, in so far as regards the Revenue Courts, been recognized. The zemindar is therefore no longer shut out, in respect to this class of cases, from the Summary Court, and driven to a Regular suit.

5. The correspondence which has led to this desirable change of procedure, will be circulated, under instructions from Government, for general information. But it will be useful, on the present occasion, to add a few explanatory remarks.

6. Rule 11. The right of the zemindar to sue in the Revenue Court, in order to eject a tenant at will, will only be recognized when the tenant has been less than 12 years in possession. Wherever satisfactory proof of 12 years uninterrupted possession is brought forward, the Summary suit will be dismissed, excepting where the possession is under a written terminable lease.

7. Where the possession has lasted for a shorter period, and there is no well supported claim on the part of the ryot, in virtue of agree-

ment or lease, to continued occupancy, a decree will be given in favour of the zemindar. The question is independent of the payment by a cultivator, during a term of 12 years, of an unvarying amount of rent. Continued possession for that period, though at different rents, will, equally with occupancy at a uniform rent, bar the Summary suit for ejectment.

8. Exception from the growth of prescriptive right has been made in the case of tenures upon terminable lease. Occupancy, extending, by a single lease, or by renewed leases, for a period exceeding twelve years, will not bar the zemindar's right to claim ejectment on the expiry of such leases. But there may, in the case of the same occupant, possibly be cultivating prescriptive rights, independent of the lease. A pottah for a limited number of years, may have been given to a cultivator already possessing a fixed right of tenancy. It will in such case be for the Summary Court to determine, whether the occupancy is in virtue of the pottah alone, or whether there is also a right of occupancy, independent of the pottah. In the event of such right being proved, the landlord will not be entitled to claim ejectment.

9. An exceptional, and comparatively rare, class of cases is alluded to in the words in the second rule cited marginally. In some quarters it is reported to be customary for a cultivator with prescriptive rights of occupancy, to change his holdings, retaining unaffected, with respect to the new fields so occupied, the same prescriptive right of occupancy, which he possessed in his original holding. Where this custom is found to exist, it will be carefully respected, and possession upheld accordingly.

10. In all cases, excepting those indicated in the previous paragraph, the question of whether possession shall be upheld or not will depend upon continued occupancy of the same fields. There may thus be prescriptive rights with respect to one portion of a cultivator's holding, and no such rights with respect to another portion.

11. Possession by any party, from whom the present occupant may have received his holding in ordinary course of inheritance, will be calculated in the 12 years, securing the tenant against summary ejectment.

12. Rule III. This rule determines the condition on which a ryot is to be restored to possession.



13. He will not be restored, if his occupancy has lasted less than one whole year.

14. He will not be restored if he was ousted at the close of the agricultural year, and is also proved to be of less than 12 years standing, and not to have any continuing right by lease or otherwise.

15. He will not be restored, if he was ousted at the close of a terminable lease, there not being proved any prescriptive right of occupancy, independent of such lease (see close of paragraph 8).

16. He may or may not be restored, according to the discretion of the Court, even within the term of a lease, if he have violated, or attempted to violate, established usage on the conditions of the lease, as by building on the land, planting trees, &c. It will be competent to the Collector either to eject the cultivator for such acts, or to restrain him from their performance as the condition of his renewed possession. But ordinarily, a cultivator will not be restored to possession, if he be found to have violated, or not to have fulfilled, any material stipulations of his lease or tenure.

17. The cultivator, (being more than one year's standing) will be restored to possession in every case in which dispossession was caused against his will, otherwise than at the close of the agricultural year.

18. The cultivator will be restored to possession wherever he is found to have been (otherwise than by terminable lease) in occupancy of the land, either personally or by descent, for a period not less than 12 years, and not to have justly forfeited his tenure under circumstances above referred to in paragraph 10, or where he is held (subject to the like rule of forfeiture) to own such a right in the land, as has been described in paragraph 9.

19. In case of sub-leases granted by a tenant, the sub-tenancy will, as respects the zemindar, stand or fall with the tenure of the tenant who created it. As against the superior tenant, the sub-tenure, it is apprehended, will be ordinarily found to be on an avowedly temporary footing. But each case will be judged by its own merits, and if anywhere rights of sub-tenancy should be discovered of a more fixed character, they will be maintained by the Summary Court, in conformity with the general principles explained in this circular.

20. Rule IV. requires no comment.

21. Suits under this circular will be tried in every respect similarly

to those at present heard for ouster and exaction. They will be entered in the Summary suit statement under the head of "ouster." But in the annual administration reports, a statement will be given, distinguishing the number of suits brought by the zemindar against the ryot, from those brought by the ryot against the zemindar.

22. Although the rights of permanent cultivators are, in the notification of Government, and in the present circular, spoken of as implying solely a fixed and heritable possession, it is not to be inferred that cultivators can possess no other rights. The power of transferring his holding to another occupant, the original cultivator remaining responsible to the landlord, has been long admitted by the Government. The practice of permitting the cultivator to mortgage his fields, is reported to exist in various parts of the country. And wherever transfers of rights of occupancy, subject to the regular payment of rent to the proprietor, are acknowledged in the practice of the people, they must be recognized by the Government and its officers.

23. The regulations nowhere define the rights of cultivators. They lay down rules for the treatment of certain classes not holding transferable right, but they do not pronounce that there are classes of cultivators not possessed of, or capable of acquiring, a transferable right.

24. It is to be understood that the Government is not opposed to the growth in the free course of private transactions of a transferable cultivating title. And no impediment should be thrown in the way of the admission by the zemindars of such title, or of its tacit creation, according to the wishes and interests of the parties concerned.

25. Finally, it is to be observed, that the rules and procedure relative to ejectment and recovery of possession, as now prescribed, do not in any way affect the question of the proper rate of rent to which a cultivator, exercising a permanent right of occupancy, may be justly liable.

## APPENDIX, No. XXVII. Para. 299.

NOTIFICATION BY THE Sudder Dewanny Adawlut N. W. P.

*No. 1859, dated 14th December, 1846.*

The following rules, for the attachment and sale of property in satisfaction of decrees of the Civil Courts having been approved by the Supreme Government under Sec. 11, Act IV. of 1846, are published by order of the Sudder Dewanny Adawlut, North Western Provinces, for general information and for the guidance of the Judicial authorities.

*Rules for the sale of Land, or of rights and interest in Land paying Revenue to Government, in execution of the decrees of the Civil Courts as required by Sec. 11, Act IV. of 1846.*

I. Sales of land or of rights and interest in land in satisfaction of the decrees of the Civil Courts shall be held by Collectors of Land Revenue on the 20th day of each month in the year, not being a Sunday or other close Holiday, in which case they shall be held on the next office day after such Sunday or other close Holiday.

II. Whenever a Court of Civil Judicature shall have occasion to bring to sale in satisfaction of a decree the rights and interests alleged to be possessed by any person in a mohal or other landed Property paying revenue to Government (the said property not being such as the Judicial authorities are legally empowered to sell without reference to the Revenue Officers of Government) the Court enforcing the decree shall transmit direct to the Collector or other subordinate officer, to whom the duty may be committed a requisition to that effect, in a roobucarree, embodying therein the information required by Section VII., Act IV. of 1846 agreeably to the Form appended. (A.)

III. In cases, in which it may appear expedient to attach lands intended or ordered to be sold in satisfaction of a decree, the Court shall address an injunction accordingly to the Collector, or other officer as aforesaid, who shall immediately attach and keep charge of them, under the rules in force for the attachment of land on account of arrears of Government Revenue, for such period as the Court enforcing the decree may direct. It shall be the imperative duty of the Civil Courts to issue instructions to the above effect, whenever, from the season of the year, or the representations of parties interested, or on other sufficient grounds, they may see reason to apprehend that

embezzlement of the produce will otherwise occur. The surplus collections from the lands so attached after payment of the expenses of attachment, and of the instalments of Land Revenue, which may fall due during the period of attachment, shall be held absolutely at the disposal of the Court.

IV. The Collector, or other Officer as aforesaid on receiving a requisition for sale from the Civil Court shall verify the entries regarding the name, jumma, and position of the mehal, in which the property ordered for sale is said to be situate, and finding the said entries correct shall immediately of his own authority issue proclamations, according to the tenor of the requisition, and at the places and in the manner directed by Sec. 8 of the aforesaid Act, in the Form appended (B.), provided, however, that it shall rest with the Collector or other Officer as aforesaid to determine with reference to the amount required to be realized, whether the whole or a portion, and what portion of the property alleged to be possessed by the defendant, shall be advertised for sale, and to form the said property into one or more lots, and to sell only such lot or lots, as may be sufficient to realize the same. If any error in the entries regarding the name, jumma and position of the mehal in which the property ordered for sale is said to be situated, be discovered, reference shall forthwith be made to the Court with a view to its rectification.

V. On the day of sale, it shall be the duty of the Collector or other Officer as aforesaid, to lay upon the table for the information of the public, an extract from the Record of Settlement, exhibiting the nature and extent of the rights, interests and liabilities appertaining to the defendant, together with an account showing, so far as it may be ascertainable from the records of his office, the arrear of revenue or other public demand claimable from the mehal, in which the property about to be sold is said to be situate. If the name of the defendant do not appear either in the Record of Settlement or in the Putwarree's Register of intermediate mutations (which is also required hereby to be laid on the table, at the time of sale) the Collector or other Officer as aforesaid shall produce for the information of intending purchasers the report of the Record Keeper of his office to that effect, and shall attach the same to his proceedings.

VI. Objections against *proposed* sales shall be preferred to the Court, enforcing the decree, and shall be disposed of as heretofore by the Courts, agreeably to the provisions of Clauses 4 and 5, Section

4, Regulation VII. of 1825, and it shall not be lawful for the Collector, or other Officer, as aforesaid, to postpone the sale, save under injunction from the Court, received prior to the lot being knocked down, or on unconditional payment of the whole amount proposed to be realized by the sale, or on delivery by the decree-holder of a receipt in full of his demand against the person whose property is about to be sold, or on the occurrence of the contingency contemplated by Section 13, Act I. of 1845, the provisions of which are hereby declared applicable to estates under these rules. Should payment of the amount, to be realized by sale, be made, or the receipt of the decree-holder be delivered before the lot is knocked down, the Collector or other Officer as aforesaid shall immediately report the circumstance for the information and orders of the Court from which the direction for sale emanated, and shall postpone the sale pending further instructions.

VII. If the Court overrule the objection, then the sale shall be postponed for the period allowed by existing rules,\* for the preferment of a miscellaneous appeal from the order overruling the objection.

VIII. The provisions of Sections 31 and 32 of Act I. of 1845 are declared applicable to sales under these rules, and, in case of the sale of any right or interest in a putteedaree estate of the nature contemplated by Act I. of 1841, the provisions of Section 4 of the said Act are hereby declared applicable thereto.

IX. The deposit of 15 per cent. on the amount of the bid having been made good, immediately on the conclusion of the sale in favor of the bidder, the remainder of the purchase money shall be paid before sunset of the 10th day from that on which the sale took place, reckoning that day as one of the ten, or if the tenth day be a Sunday or other close Holiday, then on the first office day after the tenth day.

X. The sum demanded being paid, as required by the preceding Clause, the Collector or other Officer, as aforesaid, will consider the sale completed, and report to the Civil Court the result of their orders for sale, retaining in deposit the amount realized: or, if the purchaser shall neglect or refuse to discharge the purchase money within the period of ten days aforesaid, the lot or such portion thereof, as may be sufficient to satisfy what remains due, shall be immediately notified

\* See Clause 5, Sec. 3, Reg. VII. of 1825, Cir. Order Sudder Dowanny Adawlut No. 9, dated 19th July, 1833, Constructions No. 844 and 877, and Cir. Order Sudder Dowanny Adawlut No. 26, dated 28th August, 1843.

for re-sale, agreeably to the terms of Section 8 of the Act, and the 4th Clause of these rules, without previous reference to the Court, to which it shall only be requisite to give prompt information of the same.

XI. Sales of land, or of rights and interests in land, made in execution of decrees of the Civil Courts shall be held to be final, after the expiration of 30 days from the day of sale, provided that immediately no objection be offered to the legality of the sale: objections so preferred shall be disposed of by the Courts, agreeably to the provisions of Section 5, Regulation VII. of 1825, and in the event of their rejection, the sale proceeds shall be kept in deposit in the Collector's Treasury until the period allowed for the institution of a summary appeal from the order, overruling the objections, shall have elapsed.

XII. As soon as a sale has become final, agreeably to the foregoing rules, it shall be the duty of the Civil Court, from which the order for sale emanated, to give intimation thereof to the Collector or other Officer as aforesaid, and direct him to pay the amount, realized by the sale, to the person entitled to receive it, on application made to that effect, and the Collector, after fulfilment of the Court's instructions, shall transmit the receipt of the person, or persons, to whom the money may have been paid, to the Court for its satisfaction. Purchasers at such sales shall likewise be put in possession of the purchased property by the Collector or other Officer, as aforesaid, under instructions to that effect from the Civil Court; but if the Collector or other Officer, as aforesaid, experience any difficulty in giving possession under the orders of Court, he shall immediately certify to the Court the precise nature of the difficulty, and shall be guided by such instructions as he may receive. If he consider these instructions insufficient to enable him to give effect to the orders of the Court, he shall refer the case to the Commissioner of the Division, who will, if necessary, make a further reference to the Sudder Board of Revenue.

XIII. The Collector of Land Revenue in the performance of the duties assigned to him in these rules is the ministerial Officer of the Civil Court so far as regards the execution of the orders addressed to him. But it shall rest with the superior Revenue Officers to provide that the Collector punctually performs the duty assigned to him, and for this purpose they shall institute such check and require such return as they may think necessary. If the Judge of the Civil Court

is of opinion from his own knowledge, or from the representations of the subordinate Courts, that the Collector unnecessarily delays or obstructs the progress of any sale or sales, he shall bring the subject to the immediate notice of the Commissioner of the division, who will call upon the Collector for an explanation, and will use every effort that the cause of complaint be removed.

XIV. No act of the Collector or other Officer as aforesaid, under these rules, shall be considered to bar the right of Government to recover its demand by any of the authorized means of realization, all sales made in execution of decrees being declared by Section 10, Act IV. of 1846, to be of the nature of private transfers. But a Collector shall not be competent to appropriate any sum realized by him under these rules to the liquidation of any outstanding demand against the estate, except under an injunction to that effect from the Civil Court, or as provided for in the 3d Clause of these rules, it being understood that in every case of sale, it is a condition of the sale, that the purchaser succeeds to all the liabilities of the former proprietor, and the claims of Government upon the estate are in no way affected by the sale.

XV. All rents, due on the date of sale, or falling due after that date shall be claimable by the purchasers only, and any receipts for such rents, given by or on behalf of the former proprietors, shall not be deemed a legal and sufficient acquittance.

#### FORM A.

REFERRED TO IN THE 2ND CLAUSE OF THE RULES.

| Number of Suit and Names of parties. | Designation of Court which made the decree. | Names of person or persons, whose property is to be sold, and names of their fathers. | Sum for which each of the parties, whose property is to be sold is liable, or if not severally liable, the amount proposed to be realized by the sale. | Name and jumua of the Mchali constituting or containing the property to be sold, and the pergunah in which it is situate. | Specification of the property which the persons are severally alleged in the Schedule of the party applying for execution, to be possessed of. |
|--------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      |                                             |                                                                                       |                                                                                                                                                        |                                                                                                                           |                                                                                                                                                |

## FORM B.

REFERRED TO IN THE 3D CLAUSE OF THE RULES.

*Proclamation is hereby made, that the property noted below will be sold in satisfaction of a decree passed by.*

*The sale will take place at the Collector's Outcherry on or after  
unless the sum demanded be previously paid, or the sale  
stayed by order of the Civil Court.*

| Name and Jummah of Mehal, constituting or containing the property to be sold and the pergunnah in which it is situated. | Number of Suit and Names of parties. | Name of person or persons, whose property is to be sold and names of their fathers. | Sum for which each of the parties, whose property is to be sold, is liable, or if not severally liable the whole amount proposed to be realized by the sale. | Specification of the property, which the parties are severally alleged in the Schedule of the party applying for execution to be possessed of. |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                         |                                      |                                                                                     |                                                                                                                                                              |                                                                                                                                                |



CIRCULAR ORDERS OF THE Sudder Dewanny Adawlut, NORTH  
WESTERN PROVINCES FOR 1856.*No. 1407 of 1856.**To the Civil Authorities in the North Western Provinces,**Dated, Agra, the 26th July, 1856.*

The Court having had under consideration the question of the expediency of the Civil Courts availing themselves of the assistance of the Revenue authorities, in the disposal of suits instituted before them for the enhancement of rent, are pleased to call the attention of the Judicial Authorities, subject to their control, to the rule laid down in Section 10, Act XII. of 1856, which declares that nothing in the Act shall be held to prohibit the Civil Courts in the presidency of Fort William, from making use of the agency of the Revenue Officers in investigations, and adjustment of accounts connected with Land paying revenue to Government, under such general directions as may from time to time be prescribed by the Sudder Court; and to direct that, in all regular suits instituted in these provinces for the enhancement of rent, the Court in which the suit may be brought will, under the sanction conveyed in the Section above quoted, call upon the Collector of the district, after making proper enquiry, either in his own office, or through any of the officers subordinate to him, competent to take evidence on oath, or solemn affirmation, for a report both as to the right of enhancement, and where that right is found to exist, as to the amount of increased rent fairly demandable.

2. It is to be understood that the orders now issued are not to be considered as restricted in their operation to suits of the nature abovementioned, but that the Civil Courts are competent to extend them to all suits connected with land rent, whenever recourse to this mode of enquiry may appear calculated to conduce to a more satisfactory determination of the matter in dispute, than if the investigation of the case were confined to the Civil Court.

3. The Court consider it only necessary to add that under the terms of Clauses 1 and 2, Section 7, Act XII. of 1856, depositions taken by the Revenue Authorities in cases referred to them, as well as the reports of those Officers, will be admissible as evidence in the cause.

No. 15.

*To all Revenue Authorities in the North Western Provinces,*

*Dated, Agra, the 5th September, 1856.*

The Sudder Board of Revenue are pleased to call the attention of all Revenue Authorities in the North Western Provinces to the Circular Order issued by the Sudder Dowanny Adawlat, No. 1407, dated the 26th July, 1856, in which they direct that, in all suits for enhancement of rent, the Court shall call for a report from the Collector, and declare that the same process may be followed in any other suits connected with land rent, in which advantage may be anticipated from it.

2. The Revenue Authorities will observe, that the report expected from them, is to embrace the question not only of the amount of increased rent fairly demandable, but also of the right of enhancement itself. The investigation may be made, either directly by the Collector, or by any officer subordinate to him, competent to take evidence on oath, or solemn affirmation.

3. In making the enquiry, the Revenue Authorities will bear in mind the principles which have been laid down, regarding the occasions and conditions of enhancement, contained in paragraphs 132 to 143, of the directions to settlement Officers.

4. The enquiry will be as detailed and complete as possible; and the views of the Collector will be embodied in a proceeding, of which there shall be a counterpart in English, similar in every respect to a proceeding in trials under Regulation VII. 1822, excepting that, instead of a decree, the Collector will conclude by a simple statement of opinion as to what the decree should be.

5. The Government attaches the highest importance to the efficient discharge of the functions imposed upon the Revenue Authorities by the present Circular of the Court. The file of the investigation and final proceedings of the Collectors will therefore be submitted to, and approved by, the Commissioner of the Division, before being furnished as a return to the Court.

6. The number of such cases, and any features of importance involved in their trial, will be invariably mentioned in the annual administration report. And the circumstances of any case, which may seem specially to require it, should at once be submitted, with

a separate report, for the information of the Board and the Government.

7. The cases will be entered under the Misband, number 6, "adjustment of rents."

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*No. 16.*

*To all Revenue Authorities in the North Western Provinces,*

*Dated, Agra, the 5th September, 1856.*

The Sudder Board of Revenue North Western Provinces, are pleased to draw the attention of all Revenue Authorities to the Circular Order of the Sudder Dewanny Adawlut, No. 1449, dated the 4th August last, and with the sanction of the Government to prescribe the following rules regarding the realization of Fines imposed by the Civil Courts, under Act XIX. 1853.

2. The provisions of Circular Order No. 1, dated 6th September, 1853, for the recovery of pauper dues, are applicable to such fines, under the procedure which has been now enjoined on the Subordinate Civil Courts; and those provisions will accordingly be strictly followed with reference to the subjoined directions.

3. Form No. 1. is similar to Form No. I. for pauper dues. Like that Form it will be filled up by the Government Vakeel, who, besides the particulars of the case, will indicate the course in his opinion expedient to be pursued, and will solicit aid in the search for assets. Cases of this nature will be entered under the same heading in the monthly statement of business as in pauper dues No. 61.

4. No. II. corresponds with No II. for pauper dues, and the Rules in paragraph 6 and 7 of the Circular Order, dated 6th September, 1853, are equally applicable to it.

5. When, after every endeavour, the Fines are hopelessly irrecoverable, they should be reported to the Commissioner, in a form corresponding with No. III. of the Circular Order, just referred to. Paragraphs 8 to 10 of that Circular are applicable to the duties of Collectors and Commissioners in respect to Fines so reported.

6. Fines under the present Circular will be reported quarterly and annually to the Board, in the Form No. IV. prescribed by the

Circular of 6th September, 1853, by columns to be added in the subjoined Form. Where there are no Fines of this nature, it will not be necessary to make this addition.

7. It is of importance for the interests of justice, that the penalties declared by Act XIX. 1853, be effectually enforced. The Revenue Authorities will therefore use every means in their power for preventing evasion, and for realizing the full amount from the property of the parties fined.

8. Heading G1 of the Statement of business will in future be "Government Dues in Pauper suits, and Fines under Act XIX. 1853 "

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No. I.

*Government Vakceels, Register of Fines, under Act XIX. 1853, to be submitted for each case.*

| 1                            | 2                   | 3                    | 4                      | 5               | 6                                                                |
|------------------------------|---------------------|----------------------|------------------------|-----------------|------------------------------------------------------------------|
| Date of Report to Collector. | Number of the Suit. | Name of party fined. | Date of Court's Order. | Amount of Fine. | Remarks.                                                         |
|                              |                     |                      |                        |                 | Residence of parties fined and measures recommended to be taken. |

## No. II.

*Collectors' Register of Fines, under Act XIX. 1853.*

| Date of Registry. | Number of the Suit. | Name of party fined. | Date of Court's order. | Amount of Fine. | Result of measures realization of Fine. |
|-------------------|---------------------|----------------------|------------------------|-----------------|-----------------------------------------|
| 1                 | 2                   | 3                    | 4                      | 5               | 6                                       |
|                   |                     |                      |                        |                 |                                         |

*Addition to be made to Form No IV. Circular Order 8th September, 1853, whenever there are Fines under Act XIX. on the Collectors' Register.*

## FINES UNDER ACT XIX. 1853.

| 14                           | 15                                          | 16        | 17                        | 18                     | 19       |
|------------------------------|---------------------------------------------|-----------|---------------------------|------------------------|----------|
| Balance due of the close of. | Amount since reported by Government Yakeel. | Recovered | Remitted by Commissioner. | Balance remaining due. | Remarks. |
|                              |                                             |           |                           |                        |          |

APPENDIX, No. XXVIII.—Para. 311.

RULES FOR TUHSEELDAR'S ACCOUNTS.

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CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE, No. III.

*Section VI.—Tuhseeldar's Records.*

106. The Board proceed to detail the mode in which the Tuhseeldaree accounts should be kept.

107. 1. The Urz Irsal. The object of this paper is to protect the lumburdar against any attempt at fraud on the part of the messenger or agent, by whom the cash is transmitted to the Tuhseeldar; also when the lumburdar holds many mouzahs, this will enable him to find out to which mouzahs the sum sent is to be credited. The paper should contain an account of the money sent, the description of coin, the accounts to which it is to be credited, and the name of the sender and the person by whom it is conveyed, and should be signed by the putwarree.

108. If the Tuhseeldar finds it requisite to make any change in the disposal of the items, *i. e.* to deduct any thing on account of light weight, or credit any further sum to tulubana, &c., he will of course do so, settling down the items at the foot of the dakhila, and the party can then see how his remittance has been disposed of.

109. The Urz Irsal is to be written by the lumburdar, presented with the cash, ready, and not drawn out at the Tuhseel office. It is to be filed with the records when presented.

110. No payment is to be received by the Tuhseel Officers unless accompanied by an Urz Irsal.

111. II. Dakhila Buhco. This is to be a counterpart of the entries in the dakhila, and is intended to show to whom any sum paid in has been credited, and how disposed of. The person who receives the dakhila is to affix his signature to this book in the last column.

112. The dakhila will of course be drawn out in the same form as this Register.

113. Printed dakhilas alone should be issued. This will entail no expense, as the coarsest paper may be used for the purpose.

114. The same system of register and check for the issue of these documents may be applied, as has already been enjoined in Section III. of the Revenue and Rent Circular for the dustuks.

115. The charge of the printed dakhilas should be entrusted to the Sudder seaha nuvees, who should take care to forward at the commencement of each year, a supply to each Tuhseeldaree sufficient to meet the estimated demand of the current year.

116. Each dakhila, before presentation to the party entitled to receive it, will be signed by the seaha nuvees, the Tuhveeldar, and the Cunoongoo. The Tuhseeldar or peshkar, will cause a copy to be entered immediately in the dakhila buhee.

117. The Tuhseeldar will transmit his dakhila register monthly to the Collector's office.

118. III. Seaha Buhee Amudunco. In this account every item is to be entered—Mal, Sewnee, or Sair, Talubana, Butta—whatever the item may be, or however intended to be ultimately disposed of. Nothing is to be omitted, and the Tuhseeldar is to be held responsible in case of any omission.

119. The arrangement of the mal entries will depend on the constitution of the village. Where the tenure is joint, one head will suffice. Where it is putteedaree, or bhyachara, there must be an entry for each recorded puttee.

120. A head has been set down in this as well as in the other forms for sums received in deposit from the Moonsiff on account of judicial decrees, in case Government should hereafter think fit to direct that measure which is now in agitation.

121. A copy of this account signed by the Tuhveeldar and the Tuhseeldar is to be daily despatched to the Collector's office at the time of closing the accounts for the day, and on receipt is to be signed by the Collector or Deputy Collector and retained in the office for a check on fabrication of accounts. You will be careful to see that this order is strictly complied with.

122. IV. Waz Khan. Of this account it only needs to remark, that it is to contain every item of receipt or expenditure, without exception, as in the seaha.

123. V. VI. VII. Khutecones general and mouzahwar. These require no explanation. Every item in the seaha is to be posted in them.

124. VIII. The fifteen days' report requires no remark.

125. IX. Tuhseeldar's Irsal. This also requires no remark.
126. X. Touzee. To be transmitted monthly.
127. XI. Monthly Jumma Kurch. It only requires to remark that the same principle is to be maintained in this as in the other accounts, of having every item entered.
128. XII. Abstract of Purwannahs. Also to be transmitted monthly ; requires no remark.
129. XIII. Copy of Urzees.
130. XIV. Copies of Purwannahs returned with order endorsed.
131. XV. Ijrae Koorkee, the record of distraint ordered by the Collector for levying arrears of Revenue.
132. XVI. The same for distraints on account of rent or quota of Revenue from putteedars.
133. XVII. List of summary suits made over to Tuhseeldar.
134. XVIII. Chulan of Asamees.
135. XIX. List of persons employed in the Tuhseel on the fixed establishment, not including peadehs on three rupees per mensem.
136. XX. Kubzool Wusool of Officers. Requires no remark.
137. XXI. Diary of watch and ward and roster of duties. The above from No. XIII. will remain in the Tuhseeldar's office.
138. XXII. Nirkhnamah. This calls for no remark. It will be despatched monthly to the Collector's office.
139. Of the following accounts for mehals held under kham management, the Jummabundee is to be prepared for each harvest and sent in signed by the Putwarree and countersigned by the Tuhseeldar and Cauoongoo. That for the Khureef harvest will be furnished by the 1st of August: that for the Rubbee by the 1st of January. The first monthly account will be sent in on the lapse of the first month after the first kist, and one each month afterwards till the 30th of April, when the wasil baqee for the year will be sent in.
140. The Accounts are—
141. XXIII. Jummabundee.
142. XXIV. Monthly Jumma Wasil Baqee.
143. XXV. Yearly account.
144. XXVI. The Awarija, mentioned at para. 110 of the Revenue and Rent Circular, (see Appendix No. VII. p. XLVI. Part I)
145. The Road Fund Accounts are to be drawn out in the forms given in the Appendix. They are very simple and need no comment.



146. XXVII. Monthly Wasil Bagee.

147. XXVIII. Yearly ditto.

148. The remaining yearly mal accounts, which the Tuhseeldars will be required to furnish, are relieved of all unnecessary detail, and comprise the following statements.

149. XXIX. Kistbundee. This includes also a statement of increase or decrease upon the Jumma of the previous year.

150. XXX. Yearly Touzee.

151. XXXI. General Jumma Khurch of the year.

152. XXXII. Statement of balances of past years.

153. XXXIII. Register of mutations of lumburdars.

154. XXXIV. Register of mutations of putwarrees.

155. XXXV. Register of accounts filed by putwarrees.

156. The Board believe that these forms will be found to contain every thing that is requisite and nothing superfluous. On their first introduction it will require some little vigilance on the part of the Collectors to enforce their adoption, and see that they are properly drawn out, but a short practice will render them familiar, and the Tuhseeldars will no doubt very soon learn to comply with the system of uniformity which they are designed to establish.

#### CIRCULAR ORDERS OF THE Sudder Board of Revenue, No. IV.

##### *Moonsiff's Deposits.*

99. The Board request that the Tuhseeldars of your division may be directed to receive such sums as the Moonsiffs in their neighbourhood may desire to deposit with them, and to pay out such sums as the Moonsiffs may direct, always taking care that the sum disbursed never exceeds the sum total of deposit in their hands.

100. There will be no occasion for the Tuhseeldars to keep any account of the cases or persons in whose behalf sums are deposited or paid. All these details will be kept by the Moonsiffs, and the Tuhseeldars have only to concern themselves with keeping a careful record of the amounts and dates of sums received or disbursed under this head. The Form No. XXXVI. will be sufficient for this purpose. All receipts and disbursements under this arrangement will be incorporated in the regular accounts transmitted to the Collector, and its effect on the cash balance in the Tuhseeldar's hands will be always exhibited.

## No. I.

ارسال خواند آمدنی موضع فلان پرگنہ فلان بابت پہلی قسط  
جو مبلغ سہ روپیہ سکہ کلدار کہ آدھا آسکا پنڈرہ روپیہ  
ہوتا ہی آمدنی موضع مذکور کی ہم خیواتی اور گلاب  
لمبرداران معرفت اسید سنگھ پیادہ کی داخل سیامہ سوکار کے  
کرتے ہیں امیدوار ہیں کہ حسب ضابطہ سیامہ ہو کے رسید  
آسکی مرحمت ہو فقط

سہ

| سوالے |        | مال   |        |
|-------|--------|-------|--------|
| عصا   |        | میسہ  |        |
| سوالے | طلبانہ | سوالے | طلبانہ |
| سوک   | عص     | سوک   | عص     |
| ۸-    | ۸-     | ۸-    | ۸-     |

| گلاب  |        | خیواتی |        |
|-------|--------|--------|--------|
| عصا   |        | میسہ   |        |
| سوالے | مال    | سوالے  | مال    |
| عص    | للع    | عص     | للع    |
| سوالے | طلبانہ | سوالے  | طلبانہ |
| سوک   | سوک    | سوک    | سوک    |
| ۴-    | ۱۲-    | ۴-     | ۱۲-    |
| ۸-    | ۸-     | ۸-     | ۸-     |

تحریر ۱۵ ماہ مئی سنہ ۱۸۴۱

## No. II.

کتاب داخل بھی پرگنہ فلان ضلع فلان بابت ماہ مئی سنہ

[illegible]

## No. III.

سا  
امدنی دیہات پرگنہ فلان متعلقہ ضلع فلان

یوم التذکرہ  
پہلی ماہ مئی سنہ ۱۸۶۱ ع  
اب مال  
۱۵

| مال    |        | مال    |        |
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| سوزک   | ہرکارہ | سوزک   | ہرکارہ |
| ۸      | ۱۱     | ۸      | ۱۱     |

پلوار عالمگیر پور ہیچا ہو کسل سنگھ شاہ محی الدین پور ہیچا ہوا بہرہ و دولت  
لمبدرارکا معہ آمید سنگھ پیدارہ و صورت و سببجان لمبدرارکا  
سما معہ پیمانہ پیدارہ

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وای

ماله  
د

متفرقه

زرفیس انتقالی  
معهخوراک قیدیان  
معهآبکاری  
مالهبقایات سنوات  
معه

مرسله سید خان

منصف بابت دگری  
معه

طلبانه چپراسیان بموجب

پروانه

معه

د



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No. V.

جمع واصلہ ————— باقی  
 کھتونی دیہات پرگنہ فلان

قسط  
 مراد پور نظام سر  
 رام دیال و بیرویل  
 لمبرداران

اب ماسعدہ

سوائے طلبانہ وغیرہ

مال جمع سدہ فلان

سعدہ

السنہ

ربیع  
 خریف  
 اتمام

ربیع  
 اتمام

قسط قسط قسط

ماسعدہ ماسعدہ ماسعدہ

و م ————— ول

انام ————— روپیہ ————— از ————— وزن  
 \* —————  
 ×

اسامیہ

پہلی مئی سنہ ۱۸۶۱ ع

سوائے  
 مسمومہ

مال  
 اسامیہ

معرفت بالگرام سادو کار  
 مرسلہ مالگذاران

طاباذنہ

موتک

قسط

قسط

۱۲

لحمہ

ماسعدہ

ماسعدہ

بیض

بٹہ

۴





انامہ \_\_\_\_\_ روپیہ \_\_\_\_\_ اف \_\_\_\_\_ زرہ \_\_\_\_\_

\_\_\_\_\_

|                            |                     |                   |               |
|----------------------------|---------------------|-------------------|---------------|
| ۱۵ ماہ جولائی<br>سبزہ الیہ | سبزہ<br>۸۰          | ارٹہ مالوے        |               |
| _____                      | _____               | _____             | _____         |
| مال<br>عسے عن<br>بابت قسط  | سوالے<br>للعہ<br>۸۰ | مال<br>ارٹہ مالوے | سوالے<br>للعہ |

|              |                     |              |              |
|--------------|---------------------|--------------|--------------|
| سبزہ<br>للعہ | طلبانہ<br>عسے<br>۴۰ | سبزہ<br>للعہ | طلبانہ<br>۶۰ |
| _____        | _____               | _____        | _____        |
| بیض          | بٹہ<br>۱۲           | بیض          | بٹہ<br>۲۰    |

ی \_\_\_\_\_ باؤ  
ندارد



## No. VII.

|            |  |                                                    |  |
|------------|--|----------------------------------------------------|--|
| یادداشت    |  | گوشواره کهنونی سال تمام پرگنہ فلان متعلقہ ضلع فلان |  |
| لم لک      |  | معہ ما عہ                                          |  |
| ربیع       |  | خریف                                               |  |
| ماہ        |  | لم لک                                              |  |
| معہ        |  | معہ اسما عہ                                        |  |
| اثام       |  | ول                                                 |  |
| روپیہ      |  | اف                                                 |  |
| سنہ ۱۸۶۱ ع |  | زرن                                                |  |
| پہلی مئی   |  | x                                                  |  |
| مال        |  | سوائے                                              |  |
| معہ        |  | معہ                                                |  |
| طلبادہ سڑک |  | معہ                                                |  |
| معہ        |  | معہ                                                |  |
| بدہ        |  | معہ                                                |  |
| معہ        |  | معہ                                                |  |
| ۴ ماہ مئی  |  | معہ ما عہ                                          |  |
| سنہ الیہ   |  | معہ                                                |  |
| مال        |  | سوائے                                              |  |
| اسما عہ    |  | معہ                                                |  |
| طلبادہ سڑک |  | سوائے                                              |  |
| معہ        |  | معہ                                                |  |
| بدہ        |  | معہ                                                |  |
| بیض        |  | معہ                                                |  |
| معہ        |  | معہ                                                |  |

### III. ON

نَشْءُ بَانُو ۛ اَرْزَه پَه گَنَه فُلان ضلع فُلان مَن اَبَد اے لُغَايَسا بَدل رِيں مَدِي سَنَه ۛ ۛۛۛ ع

| کیفیت - | فاضل | باقی | وصول | باقی توزیع | جمع سنہ نثار<br>عیسوی مطابق<br>سنہ فلان فصلي | نام لیکن از | نام محال        | لمبر |
|---------|------|------|------|------------|----------------------------------------------|-------------|-----------------|------|
|         | ۱۲ - | ۱۲ - | ۱۲ - | ۱۲ -       | ۱۲ -                                         | چوہو خان    | ۱ باجھڑ<br>بزرگ |      |

ارسال خزانہ آمدنی محالات تحصیل پرگنہ فلان ضلع فلان بابت  
 ماہ مئی سنہ ۱۸۶۱ عیسوی  
 جو مبلغ پانچہزار روپیہ آمدنی مال و سوائے کہ آدھا آسکا  
 دو ہزار پانچ سو ہوتا ہی ابتدائے پہلی لغایت ۱۵ ماہ مئی  
 سنہ ۱۸۶۱ ع کو من بندہ برہوہل تحصیلدار پرگنہ مذکور داخل  
 خزانہ سرکار تحویل خوانچی صدر معرفت وزیر علی جمعدار کی کرتا  
 ہوں امیدوار ہوں کہ موافق ضابطہ کے سپاہ ہوکر داخل آسکا  
 سرکار سے عنایت ہو فقط

[illegible]

تحریر فی التاريخ بانزہم مہا مہی سنہ ۱۸۶۱ ع

## No. 8.

توزيع مال پر گنتہ: فلان ضلع فلان بابت مالہ منہی سندہ ۱۸۶۱ عیسوی

[illegible]

## No. XI.

|                           |  |                                                             |  |                   |  |
|---------------------------|--|-------------------------------------------------------------|--|-------------------|--|
| یادداشت                   |  | جمع و خرج آمدنی دیہات برگذہ فلان ضلع                        |  | فلان              |  |
| منفذ                      |  | ابتداء پہلی ماہ مئی سنہ ۱۸۴۱ ع لغایت آخر ماہ مذکور سنہ الیہ |  | ردا               |  |
| اعمال سنہ                 |  |                                                             |  |                   |  |
| مال                       |  | سوالے                                                       |  |                   |  |
| اعت                       |  | مار سنہ                                                     |  |                   |  |
|                           |  | طلبانہ                                                      |  | بندہ              |  |
|                           |  | عہ                                                          |  | میا               |  |
|                           |  | سڑک                                                         |  | فیس انتظامی       |  |
|                           |  | عہ                                                          |  | عہ                |  |
|                           |  | ہرکارہ                                                      |  | آمدنی خزانہ سرکار |  |
|                           |  | ہم                                                          |  | مار سنہ           |  |
|                           |  |                                                             |  | مشاہرہ مرمت مکان  |  |
|                           |  |                                                             |  | مار سنہ           |  |
| بقایا جمع و خرج ماہ گذشتہ |  | مار سنہ                                                     |  |                   |  |
| حال                       |  | اعمال                                                       |  |                   |  |
| مال                       |  | سوالے                                                       |  |                   |  |
| ال لاء                    |  | مار سنہ                                                     |  |                   |  |
| قسط                       |  | طلبانہ                                                      |  | بندہ              |  |
| ال سنہ                    |  | عہ                                                          |  | میا               |  |
|                           |  | سڑک                                                         |  | فیس انتظامی       |  |
|                           |  | عہ                                                          |  | عہ                |  |
|                           |  | ہرکارہ                                                      |  | آمدنی خزانہ       |  |
|                           |  | ہم                                                          |  | مار سنہ           |  |
|                           |  |                                                             |  | مشاہرہ مرمت مکان  |  |
|                           |  |                                                             |  | مار سنہ           |  |





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| حسب الخرج              |    |
| ما                     | ما |
| تسخواہ داران           |    |
| ما                     | ما |
| مرمت مکان کچھری تحصیلی |    |
| ما                     | ما |
| واپسی امانت مرسلہ مذصف |    |
| بابت زرنگری            |    |
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| سوات      |    |
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| مشاہرہ    |    |
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| مرمت مکان |    |
| ما        | ما |
| چپراسیان  |    |
| ما        | ما |
| محرران    |    |
| ما        | ما |
| سزک       |    |
| ما        | ما |
| پیض       |    |

## No. XII.

نقشہ خلاصہ پروانہ جات تعمیلی باہت ماہ مئی  
سنہ ۱۸۴۱ع پر گنہ فلان ضلع فلان

| لنمبر | خلاصہ<br>پروانہ                           | تاریخ<br>پروانہ           | تاریخ<br>پہنچنے<br>پروانہ کی | تاریخ<br>تعمیل<br>پروانہ | کیفیت                                                   |
|-------|-------------------------------------------|---------------------------|------------------------------|--------------------------|---------------------------------------------------------|
| ۱     | بمقتدہ<br>بیباقی<br>موضوع سسوی            | ۵ ماہ<br>مئی سنہ<br>۱۸۴۱ع | ۹ ماہ<br>مئی سنہ<br>الہ      | ۲۵ ماہ<br>مئی سنہ<br>الہ |                                                         |
| ۲     | بمقتدہ لکھنے<br>کیفیت موضوع<br>رام پور کے | ۱۵ ماہ<br>مئی<br>سنہ صدر  | ۲۱ ماہ<br>مئی<br>سنہ الہ     | +                        | باعث حاضر<br>نہوئے زمیندار<br>اور پٹواری کے<br>ملقوی ہی |

## No. XIII.

نقشہ کتاب نقل عرایض کہ کچہری تحصیلداری میں  
بطور کتاب کے رہیگی

| لنمبر | نقل عرضی                                                                                                                                                                                                                                                                                                     | تاریخ بھیجنے عرضی کی |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|       | <p>خداوند ا مبلغ مال لکھ روپیہ باقی<br/>وسط پہاڑی ذمہ چنچل مالگذار کے<br/>واجب التخصیل سرکار ہی اور نامبروہ<br/>حاضر کچہری تحصیل میں نہیں<br/>ہوتا اب معلوم ہوا کہ باقیدار کچہری<br/>صدر میں حاضر ہی امیدوار ہوں کہ<br/>معرفت ناظر کلکٹری کے کچہری<br/>تخصیلی میں روانہ فرمایا جاوے<br/>واجب تھا عرض کیا</p> |                      |

## No. XIV.

نقشہ کتاب نقل پروانجات کہ کچہری تحصیلداري میں  
رہیگی اور جواب پروانہ ظہری لکھا جائیگا

| لمبر | عبارت پروانہ                                                                                                                                                                                                                                                                                                      | تاریخ پہنچنے پروانہ کی |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|      | <p>عرضی تمہاری معروضہ تاریخ ماہ<br/>فلان بدرخواست تعیناتی درکس<br/>چپراسیان تحصیلی واسطے لفافہ<br/>رسانی کے کچہری کلکٹری میں نظر سے<br/>گذری لکھا جاتا ہے کہ لفافہ جات<br/>کارسکار بہ سبیل آک ارسال ہونگے<br/>تعیناتی چپراسیونکی نظر بہ ہرج<br/>کار تحصیل ضرورت نہیں فقط لکھا ہوا<br/>پہلی ماہ جون سنہ ۱۸۴۱ ع</p> |                        |





نقشه فہرست مقلعات سراسری  
No XVII.

|                   |  |
|-------------------|--|
| نام پیرگنہ        |  |
| نام               |  |
| مجال              |  |
| نام مدعی          |  |
| نام مدعا علیہ     |  |
| تعداد دعوی        |  |
| تاریخ پہنچنے      |  |
| تاریخ اجراء       |  |
| تاریخ حاضر        |  |
| تاریخ اجراء       |  |
| تاریخ اظہار       |  |
| تاریخ روائی       |  |
| خلاصہ تجویز تصدیق |  |





## No. XIX.

[illegible]



## No XXI

نشانہء موجودات چپراسیان و تقسیم پھرہ کہ کتاب اسمی  
درست ہو کر تحصیلداری میں رہیگی

| چپراسیان حاضر تحصیلداری |         |            | چپراسیان معینہ کار سرکار |           |            |
|-------------------------|---------|------------|--------------------------|-----------|------------|
| لئے نفر                 |         |            | لئے نفر                  |           |            |
| دلپت سنگھ               | سپتارام | فیض اللہ   | گلٹ خان                  | خپرائی    | احمد       |
| لہ                      | لہ      | لہ         | لہ                       | لہ        | لہ         |
| مرتضیٰ بخش              | گوکل    | افنا برائے | محمد رضا                 | کریم بخش  | ٹھوڑ علی   |
| لہ                      | لہ      | لہ         | لہ                       | لہ        | لہ         |
| اکبر علی                | فدا علی | کاکا داس   | امجد سنگھ                | ہولاسرائے | پھول سنگھ  |
| لہ                      | لہ      | لہ         | لہ                       | لہ        | لہ         |
| بدین سنگھ               | ہزاری   | دیپی دیال  | رام سہاے                 | بھورو     | صورت       |
| لہ                      | لہ      | لہ         | لہ                       | لہ        | لہ         |
| رنجیت سنگھ              | رامدیاں | نڈیا       | سید خان                  | ٹنڈا اللہ | خپرائی رام |
| لہ                      | لہ      | لہ         | لہ                       | لہ        | لہ         |
| ایزد بخش                | نڈیہن   | لکھمی      |                          |           |            |
| لہ                      | لہ      | لہ         |                          |           |            |
| برجہا                   | سپلو    | ممتاز علی  |                          |           |            |
| لہ                      | لہ      | لہ         |                          |           |            |
| چاندلعل                 | خدا بخش | ضامن علی   |                          |           |            |
| لہ                      | لہ      | لہ         |                          |           |            |

## تقسیم پھرہ

## پھرہ دنکا

| پھرہ دروازہ تحصیلداری |             | پھرہ خزانہ |           |
|-----------------------|-------------|------------|-----------|
| لئے نفر               |             | لئے نفر    |           |
| پورن سنگھ             | گھامسی سنگھ | فتح علی    | امام خان  |
| دین سنگھ              | سنگھ        | لیج سنگھ   | منصور علی |

پھرہ دنکا

| پھرہ دروازہ |          | پھرہ خزانہ |           |
|-------------|----------|------------|-----------|
| نفر لئے     |          | نفر لئے    |           |
| محمد علی    | حسین بخش | کلویگ      | شمشیر خان |
| دست رائے    | شپودین   | رام سنگھ   | کمارہ     |











No. XXVI.

نقشه اوارچه اسامیوار دیهات خام تحصیل برگنه فلان ضلع فلان بابت سنه فلان

| بابت              |              |  |
|-------------------|--------------|--|
| نام محال          |              |  |
| نام اسامي         |              |  |
| زنج               | تعداد اراضي  |  |
|                   | در بندي      |  |
|                   | رويه         |  |
|                   | موسوم پتواري |  |
|                   | خرجه دييه    |  |
| خریف              | میزان        |  |
|                   | تعداد اراضي  |  |
|                   | در بندي      |  |
|                   | رويه         |  |
|                   | موسوم پتواري |  |
| میزان کل سال تمام |              |  |
| وصول باقي         |              |  |
| کثرت              |              |  |





No. XXIX.

نقشه قسط بندی دیهات برگده فلان ضلع فلان بابت سال تمام سنه ۱۸۴۱ و ۱۸۴۲ عیسوی  
مطابق سنه ۱۲۶۸ و ۱۲۶۹ فصولی

|                        |           |
|------------------------|-----------|
| کمی                    |           |
| نام محال               |           |
| زیج                    | پہلی قسط  |
|                        | دوسری قسط |
|                        | میزان     |
| خرید                   | تیسری قسط |
|                        | چوتھی قسط |
|                        | میزان     |
| جمع سال تمام           |           |
| بیشی از جمع سال گذشتہ  |           |
| کمتری از جمع سال گذشتہ |           |
| تفصیل                  |           |



## No. XXXI.

|                                                        |     |
|--------------------------------------------------------|-----|
| یاد داشت                                               |     |
| جمع و خرچ مجامعی سال تمام برگذشته فلان متعلقه ضاع فلان |     |
| مدفوع                                                  | ردا |
| پایانی مدتی سده ۱۸۴۱ عیسوی                             |     |
| لعمریک                                                 |     |
| معتمد عامه                                             |     |
| ۱۲                                                     |     |
| بقایا                                                  |     |
| مدفوع                                                  |     |
| حال                                                    |     |
| لعمریک                                                 |     |
| معتمد عامه                                             |     |
| ۱۲                                                     |     |
| مال                                                    |     |
| لعمریک                                                 |     |
| معتمد عامه                                             |     |
| ۱۲                                                     |     |
| سوا                                                    |     |
| معتمد عامه                                             |     |
| طلانیه                                                 |     |
| بده                                                    | له  |
| له                                                     | بده |
| سرک                                                    |     |
| له                                                     | بده |
| سرکاره                                                 |     |
| له                                                     |     |

|                          |  |                          |  |
|--------------------------|--|--------------------------|--|
| زر فیس انتقالی<br>عہ     |  | زر تقادی<br>عہ           |  |
| مال<br>عہ                |  | سود<br>عہ                |  |
| فروخت کاغذ اسٹام<br>ارٹہ |  | امانت مرسلہ منصف<br>+    |  |
| مدد الک                  |  | لحمہ لک<br>مستطاعہ<br>۰۲ |  |
| ارسال حضور               |  | لحمہ لک<br>مستطاعہ       |  |
| مال<br>لحمہ لک           |  | سوائے<br>ارٹہ            |  |
| لحمہ عہ                  |  | اسٹام<br>ارٹہ            |  |
| طلبدانہ<br>مارہ          |  | فیس<br>عہ                |  |
| زر امانت منصف<br>+       |  | تقادی<br>عہ              |  |
| ملاہ منڈی                |  | ملاہ جون                 |  |
| دولک<br>العبتہ عامعہ     |  | دولک<br>مستطاعہ          |  |
| سوائے                    |  | سوائے                    |  |
| مال<br>دولک              |  | مال<br>دولک              |  |
| طلبدانہ<br>مارہ          |  | طلبدانہ<br>مارہ          |  |
| اسٹام<br>مارہ            |  | اسٹام<br>مارہ            |  |
| بڈہ<br>عہ                |  | بڈہ<br>عہ                |  |
| فیس<br>عہ                |  | فیس<br>عہ                |  |
| تقادی<br>عہ              |  | فاضل امانت<br>منصف<br>+  |  |
| ملاہ منڈی                |  | ملاہ جون                 |  |
| دولک<br>العبتہ عامعہ     |  | دولک<br>مستطاعہ          |  |
| سوائے                    |  | سوائے                    |  |
| مال<br>دولک              |  | مال<br>دولک              |  |
| طلبدانہ<br>مارہ          |  | طلبدانہ<br>مارہ          |  |
| اسٹام<br>مارہ            |  | اسٹام<br>مارہ            |  |
| بڈہ<br>عہ                |  | بڈہ<br>عہ                |  |
| فیس<br>عہ                |  | فیس<br>عہ                |  |
| تقادی<br>عہ              |  | فاضل امانت<br>منصف<br>+  |  |

|                 |            |            |      |
|-----------------|------------|------------|------|
| مذکورہ          |            |            |      |
| وغیرہ           |            |            |      |
| ۵۰۲             |            |            |      |
| مذکورہ          |            |            |      |
| ۵۰۳             |            |            |      |
| عملہ تحصیلدار   |            | ہرکارہ ڈال |      |
| ۵۰۴             |            | ۵۰۵        |      |
| تحصیلدار        | پیشکار     | اودیا      | پنجم |
| ۵۰۶             | ۵۰۷        | ۵۰۸        | ۵۰۹  |
| مکڑان           | چپڑا سیدان |            |      |
| ۵۰۱۰            | ۵۰۱۱       |            |      |
| مرمت سڑک و مکان |            | ۵۰۱۲       |      |
| مرمت سڑک        |            | مرمت مکان  |      |
| ۵۰۱۳            |            | ۵۰۱۴       |      |
| ۵۰۱۵            |            | ۵۰۱۶       |      |
| باقی            |            |            |      |
| ۵۰۱۷            |            |            |      |
| ۵۰۱۸            |            |            |      |



## No XXXII.

نقشه بقايا سزوات مال بابت سنه ۱۸۴۱ و ۱۸۴۲ ع

مطابق سنه ۱۲۴۸ و ۱۲۴۹ فصولي

| نام<br>محل | نام<br>لمبردار | نام<br>سال  | جمع<br>سالنامه | تعداد<br>بقايا | محل<br>موجود | باقيا | کيفيت                                                                                 |
|------------|----------------|-------------|----------------|----------------|--------------|-------|---------------------------------------------------------------------------------------|
| کميون      | چنچل           | سنه<br>فلان | نام            | نام            | نام          | نام   | بموجب قسط بندي<br>سال حال وصول<br>هوکا                                                |
|            |                | سنه<br>فلان |                |                |              |       | ايام خام تحصيل کا<br>باقيا هي خواه<br>کمي بندي رست<br>لائق معافي هو<br>چيسا که حال هو |

No XXXIII.

نقشه کتاب رجسٹری و اخراج نام لمبرداران بموجب احکام صاحب کلکٹر برلے دیہات  
پرگنہ فلان ضلع فلان بابت سندہ فلان

|                                                                         |                       |                                            |                       |                                            |                                                                                 |             |      |
|-------------------------------------------------------------------------|-----------------------|--------------------------------------------|-----------------------|--------------------------------------------|---------------------------------------------------------------------------------|-------------|------|
| نام لمبرداران کہ بعد<br>داخل خراج لغایت<br>اپریل سنہ ۱۸۶۲ ع<br>قائم رہے | تاریخ<br>ادخال<br>نام | نام لمبردار<br>کہ بموجب<br>حکم داخل<br>ہوا | تاریخ<br>اخراج<br>نام | نام لمبردار<br>کہ بموجب<br>حکم خراج<br>ہوا | نام لمبرداران کہ نام<br>آٹکا اپریل سنہ ۱۸۶۱ ع<br>عیسوی کو کتاب میں<br>مندرج تھا | نام<br>مجال | لمبر |
|                                                                         |                       |                                            |                       |                                            |                                                                                 |             |      |



No. XXXV.

نقشه کتاب سائتم مدخله پواريان پرگنه فلان

|                         |  |
|-------------------------|--|
| ل. ب. ر.                |  |
| نام محال                |  |
| نام موضع                |  |
| نام پتواري              |  |
| جمع بندي                |  |
| مالن خسره               |  |
| تيريج                   |  |
| جمع واصل باقي           |  |
| جمع واصل باقي<br>تحصيلي |  |
| جمع و خرچ               |  |
| مردود اخل خارج          |  |
| تاريخ ادخال كاغذات      |  |
| پيچيدت                  |  |



## APPENDIX, No. XXIX.—Para. 334.

## CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE.

*Dated May 20th, 1845.*

The Sudder Board of Revenue, North Western Provinces, in publishing the following Extract of an order of Government, are pleased to direct that, previous to submitting reports for the appropriation of Nuzzool land for building or other purposes, Commissioners of divisions will cause the lands to be carefully marked off, measured, and mapped on a scale of five chains to the inch, or 16 inches to the mile; and that a map and statement of the land be sent up with each application, whether for sale, or lease, stating the names of the occupant cultivators, if any, and how their claims have been disposed of. A copy of the deed of lease in the English language should also be submitted in all cases in which the lands are to be held lease-hold.

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*Extracts Paras. 2, 3, 4, 5, 8, 9, 10, 11, 13, 14, 15 and 16, of Orders of Government, dated 25th April, 1845, No. 1755.*

2. The Government is the proprietor of those lands, and no valid title to them can be derived but from the Government.

3. The farmer was the assignee of the rights of the Government, on certain conditions, and for a limited time; so long as he observed those conditions and continued in possession of the farm, he was competent to authorize the occupation of the land in any way he judged proper. But all right derived only from him ceased immediately on the termination of the lease.

4. The cultivators, not being proprietors of the land, have only a right of occupancy, heritable but not transferable.\* If they voluntarily vacate the land by admitting the occupation of another, the proprietor or his assignee has a right to enter upon the land and make his own terms with the new occupant.

5. The only way, in which a permanently valid title to the land could have been acquired by intending occupants for building purposes during the continuance of the farm, was from the Government. Having obtained a title from them, they would have had to satisfy first the temporary right of the farmer, and then the right of the cultivator, supposing there to have been an occupant cultivator.

8. In the case of leases from the farmer, the lease as granted by him may be confirmed.

9. In the case of leases from the cultivators, the cultivator may be released from farther demand on the part of Government, and new leases given by the Government for the amount due to the State from the cultivator, but on condition that the lessee satisfy the cultivator for having given up his former right of occupancy.

10. The new leases will be given for the term of the settlement of the district, at the expiration of which, the land will be liable to re-assessment at the rate then demandable by Government for similar land under cultivation.

11. Persons wishing to acquire a perpetual rent-free title to the land are authorized to do so, on paying a sum equal to  $33\frac{1}{3}$  years' rent, which seems to have been paid in several instances.

13. The Board are requested most carefully to provide that the extent and boundaries of the property conveyed by the new leases be accurately defined. There is reason to fear that this has not hitherto been the case in land leased or sold by the local agents, especially by the side of roads. The facility that now exists for the formation of accurate surveys in all cases leaves no excuse for the neglect of this important precaution. A correct survey of every holding on a large scale should be prepared before the deed is finally executed.

14. In all cases of future applications for land, the Board will be careful that the above principles are understood and acted up to. There is no reason why the local agents, as the representatives of the Government, should not get the highest price they can for the land. When application is made for land, a fair rent, probably the rent fixed at the time of settlement, should be declared, and then the lease put up to public auction, and the land sold to the highest bidder, either leasehold for the remainder of the settlement, or rent-free, permanently, as may be thought best.

15. If there be occupant cultivators on the land, the Local Agents will exercise their discretion in purchasing them out themselves, or in selling the lease subject to the satisfaction of those claims.

16. Leases for the term of settlement may be confirmed by the Board; sales of land rent-free should be reported to the Government for confirmation. In either case, the Board will charge themselves with providing that the course above determined be carefully followed out.

APPENDIX, No. XXX.—Para. 348.

*Abstract of Rules for the identification of Pensioners, and for preventing the fraudulent continuance of Pensions beyond the Pensioners' lives.*

1. Officers in charge of Treasuries, as well as Political Residents, are directed to issue to each Pensioner a certificate in the accompanying Form C, any other certificates or sumnuds he may hold being at the same time called in, and cancelled, and filed with the documents regarding the claim.

2. A duplicate or counterpart certificate in fair writing is to be regularly filed in a book in the office consecutively arranged according to the number borne by the certificate. The object of this is to form a register of pensions, and to facilitate the detection of any fraudulent insertions or erasures in the certificate. The register, which is thus ordered to be maintained, corresponds with that proscribed in the Military Department by G. O. G. G., April 22nd, 1820,\* (see Accountant's Manual, page 66.) The maintenance of this register should be certified in the prescribed form on all abstracts of Pensioners.

3. A third copy of the certificate, duly attested, is to be transmitted to the Civil Auditor's Office. Should any omission occur in this respect, the pension charge will be suspended at the responsibility of the officer making the disbursement, till the defect is supplied.

4. Male Pensioners must appear and be identified by comparison with the Descriptive Roll in the certificate, as often as the pension is paid, but in case of respectable men who object to appear in public for the purpose of identification, this may be effected

\* "In order to render it more difficult for impostors to personify real Pensioners, disbursing Officers will take care to register in their books, for reference in case of future doubt, the most important particulars of each Pensioner's service and the prominent occurrences in his life, noting in the correspondent column of the Pension Roll, that they have done so." G. O. G. G. April 22nd, 1820, para. 6, *Pay and Audit Regulations*, page 465.



in private, or at the Collector's own house, so as to avoid all unnecessary offence. Female Pensioners are similarly to be identified by means of some female, employed from time to time for the purpose. An attestation or certificate of their having been so identified in the form prescribed in the Military Department, G. O. G., September 16th, 1824,\* (see Accountant's Manual, page 66,) is a necessary voucher to enable the Civil Auditor to pass the charge, and must be inserted at the foot of every month's abstract.

5. In cases of illness or other sufficient cause, of which satisfactory proofs must be exhibited, the pensions may be paid to an authorized vakeel, but the Collectors must take precautions to prevent imposition, and must periodically require proof of the existence of the party, and of his inability to attend.

6. The receipts of the Pensioners are to be taken in duplicate in Civil Auditor's Circular of the Form D, one of which will be transmitted with the abstract for Audit, and the other retained in the Collector's or Resident's office.

7. Should a pension not be claimed for six months after it may become payable, the Collector should ascertain, whether the party who received it be deceased, and report accordingly to the Civil Auditor. No pension shall be payable in arrear for a period exceeding six months without a reference to the Civil Auditor, who must obtain the sanction of Government, if the arrear occurred from the fault of the Pensioner. Arrears due to the estate of deceased

\* "I do hereby certify upon my honor, that the Pensioners, whose names appear on these accounts, were actually paid in my presence after minute examination of each individual with his pension certificate and that whenever there was any reason to doubt the identity of the person, every possible enquiry was made to ascertain the merit of the claim.

"I further certify, that the register prescribed in the 6th para. of G. O. G. of April 22nd, 1820, (Civil Auditor's Circular of November 30th, 1830,) is duly kept up and referred to by me in doubtful cases."

(Signed,) A. B.

*Disbursing Officer.*

G. O. G., No. 278, September 16, 1828, Pay and Audit Regulations, page 519.

Pensioners for periods not exceeding six months may be paid on the authority of Commissioners.

8. The Sudder Board of Revenue are vested with authority to grant exemptions to Pensioners of high rank, both male and female, from the checks noted above, reporting in each case their orders to the Civil Auditor, and specifying the means of security against imposition, which they have substituted for the more regular checks.

9. Political Pensioners of high rank, who are directly subordinate to a Governor General or Lieutenant Governor's Agent, are also exempted from appearing personally before a Collector, but in all such cases the pension abstract, when sent to the Civil Auditor for audit, must be countersigned by the Agent, who thus becomes personally responsible that the Pensioner is alive.

10. Commissioners of Revenue are authorized to order the transfer of pensions from one Collectorship to another within the limits of the same Government, but peculiar enquiries must be made into the grounds on which transfer is applied for, in order to guard against the impositions which might probably be practised, were transfers too frequently or inconsiderately sanctioned. The necessary communication to Accountant and Civil Auditor must be made. Transfers from one Government to another can only be effected by the Government itself.

## FORM C.

No. — OF 1829—30.

Descriptive Certificate or Roll granted by A. B., Collector or Resident of — on the — day of — 1830.

|                              |                                                                        |                                                                                                                                                |                          |                                     |                           |                                     |                            |                                                                |                                                      |
|------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|---------------------------|-------------------------------------|----------------------------|----------------------------------------------------------------|------------------------------------------------------|
| Original No. of the Pension. | Name of the present Pensioner, and in what situation pensioned.        | Personal identification.                                                                                                                       | Size.                    | Age when pensioned.                 | Religion, Caste or Tribe. | Where residing.                     | Present pension per annum. | Term of continuance of the pension, for life or in perpetuity. | General Remarks.                                     |
| 1                            | (A) late English writer on the establishment of the Collectorship of — | Indelible marks and other signs or natural defects. A mole on the left cheek, disjoined eyebrows, straight high nose, grey beard and whiskers. | Feet. 5<br>Inches. 2 5/8 | Years. 31<br>Months. 10<br>Days. 10 | Brahmin.                  | Bihar. Gaya. Pergunnah. Kinnerpoor. | Rs. a. p. 20 0 0 For life. |                                                                | { Pensioned in consequence of old age and infirmity. |

(Signed) R. A. B.,  
Offg. Secretary.

## FORM D.

Received from the Collector (or Resident) at — the sum of Company's Rupees — being the amount of my pension for the month (or year) of — as per descriptive Certificate No. — dated (Place) Resident's or Collector's Office, } the — day of — 1830, &c.

*Financial Department,—*

No. 1271.

*Resolution by the Honorable the Lieutenant-Governor, North Western Provinces, dated November 6th, 1850.*

Read a Report by the Civil Auditor, dated September 18th, 1850, on the Pension list in the North Western Provinces.

1st. This Report gives occasion for apprehension that much fraud is still practised with regard to Life Pensions, and that increased precautions are necessary to ensure payment to the right person, and correct information regarding lapses. The Lieutenant-Governor, therefore calls the attention of all Revenue Officers to this subject, and enjoins on them the observance of the following course.

2nd. No Pension shall be payable in arrear for a period exceeding six months, without the sanction of the Sudder Board of Revenue, obtained on special Report through the Commissioner, certifying the existence of the Pensioner, and satisfactorily explaining the cause of absence. If a Pension be not claimed for two years, after it has become payable, the name of the Pensioner shall be struck off the list, and shall not be restored to it without the sanction of the Government obtained, on full Report, through the Commissioner and Sudder Board of Revenue. Arrears due to the estate of deceased Pensioners, for periods not exceeding six months, may be paid on the authority of the Commissioners; for periods exceeding six months, but not exceeding two years, on the authority of the Sudder Board of Revenue; but for periods exceeding two years, only under the express orders of the Government. All lapses of Pensions, either by the demise of the Pensioners, or under the operation of this rule, must be reported to the Civil Auditor. This rule supersedes the provisions in paragraph 7, of the Abstract of Rules printed in Appendix No. XXX. of 'Directions for Collectors.'

3rd. As soon as may be practicable after the publication of this Resolution, Collectors will proceed to draw out three lists of all life Pensions, payable from their Treasury.

I. Superannuation Pensions given under the Pension Rules for Uncovenanted Servants.

II. Revenue Pensions either given for Maafes resumed or under any other Clause of Regulation XXIV. 1803, than Section II.

III Political Pensions.

4th. The Pensioners should further be arranged according to the Pargunnahs in which they reside and a list furnished to each Tehseeldar of the persons resident within his jurisdiction, with such particulars as may enable him to ascertain the identity of each Pensioner. The Tehseeldar should then be required to ascertain and report the existence or demise of every Pensioner in his jurisdiction on the 1st of January of every year. If he is unable to assure himself in this respect, he should specially report the circumstances, so far as he can ascertain them, and the strictest inquiry should then be made.

5th. Commissioners of Revenue, when visiting a district, will examine the Pension lists, and see that these rules are observed.

J. THORNTON,  
*Secy. to the Govt. of N. W. P.*

## LIST OF PAPERS IN APPENDIX.

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- I.—Rules regarding pensions, [travelling allowances and leave of absence] to Uncovenanted Servants—Para. 19.
- II.—Rules for reporting Balances—Para. 40.
- III.—Rules for reporting summary settlements—Para. 42.
- IV.—Rules for Rain Gauges—Para. 43.
- V.—Rules regarding Tuccavee Advances—Para. 47.
- VI.—Rules regarding the issue of Dustuks—Para. 60.
- VII.—Rules regarding the imprisonment of Defaulters—Para. 62.
- VIII.—Rules regarding Kham Tuhseel—Para. 77.
- IX.—Rules regarding transfer to Putteedars—Para. 83.
- X.—Rules regarding Farms for arrears of Revenue—Para. 89.
- XI.—Rules regarding sales for arrears of Revenue—Para. 92.
- XII.—Rules regarding spirits manufactured according to the European method—Para. 109.
- XIII.—Circular letter of the Sudder Board of Revenue regarding the Abkarree Revenue—Para. 116.
- XIV.—Rules regarding the conduct of suits in which Government is concerned—Para. 124.
- XV.—Rules regarding Collectors' Record Offices—Para. 130.
- XVI.—Form for General Indexes in Collectors' Record Offices—Para. 133.
- XVII.—Rules for Putwarrees' Records—Para. 147.
- XVIII.—Orders regarding Registers of Maafee lands—Para. 153.
- XIX.—Form of Malgoozaree Register—Para. 161.
- XX.—Rules regarding the Registration of Deeds, and of transfers of land—Para. 196.
- XXI.—Rules for the grant of waste lands—Para. 205.
- XXII.—Rules regarding alluvion and diluvion—Para. 213.
- XXIII.—Rules regarding compensation for land taken for public purposes—Para. 215.
- XXIV.—Memorandum for the formation of a Pergunnah Register—Para. 235.
- XXV.—Orders investing Collectors with powers under Regulation VII. of 1822—Para. 247.
- XXVI.—Forms of returns regarding summary suits—Para. 280.
- XXVII.—Rules regarding the sale of lands in execution of decrees of Court—Para. 299.
- XXVIII.—Rules for Tuhseeldars' accounts—Para. 311.
- XXIX.—Rules for the appropriation of Nuzzool land—Para. 334.
- XXX.—Rules regarding the identification and payment of Pensioners—Para. 343.